



INVOICE NUMBER: US0123045887

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by France for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Partner	EYP1	8.0	\$ 330	\$ 2,640		\$ 2,640
Sr Manager	EYSM1	61.0	\$ 285	\$ 17,385		\$ 17,385
Manager	EYM1	4.0	\$ 260	\$ 1,040		\$ 1,040
Senior	EYSFR	62.0	\$ 162	\$ 10,044		\$ 10,044
Staff	EYSTFR	282.0	\$ 115	\$ 32,430		\$ 32,430
		417.0		\$ 63,539	\$	\$ 63,539

Total Due

\$63,539.00

Total Fees Requested: \$63,539

80% of Total Due: \$50,831

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Due Upon Receipt

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FINAL_EXHIBIT_C_ADDITION

Ernst & Young - France						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Adeline	Gorju	AG	Staff	54.0	\$115	\$6,210
Benoit	Briand	BB	Staff	66.0	\$115	\$7,590
Berton	Philippe	PB	Partner	8.0	\$330	\$2,640
Bess	Eric	EB	Senior	54.0	\$162	\$8,748
Crafoord	Carl	CC	Senior Manager	61.0	\$285	\$17,385
de Maintenant	Benoit	BDM	Senior	8.0	\$162	\$1,296
Guillaume	Chatelet	GC	Staff	54.0	\$115	\$6,210
Raphaëlle	Borneuf	RB	Staff	54.0	\$115	\$6,210
Seynabou	Niang	SN	Staff	54.0	\$115	\$6,210
Tempier	Remi	RT	Manager	4.0	\$260	\$1,040
				417.0		\$63,539

Ernst & Young - France									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 to October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Adeline	Gorju	AG	Staff	10/17/05	Preparation of testing Round 2 (presentation).	1.2	\$115	\$138	SOX 404
Adeline	Gorju	AG	Staff	10/17/05	European conference call with all team members.	3.2	\$115	\$368	SOX 404
Adeline	Gorju	AG	Staff	10/17/05	Discuss with and contacts/answers for the European teams already on-site.	3.6	\$115	\$414	SOX 404
Adeline	Gorju	AG	Staff	10/24/05	Sox Testing - Fieldwork at Packard location - PM.	2.1	\$115	\$242	SOX 404
Adeline	Gorju	AG	Staff	10/24/05	Sox Testing - Fieldwork at Packard location - PM.	2.1	\$115	\$242	SOX 404
Adeline	Gorju	AG	Staff	10/24/05	Sox Testing - Fieldwork at Packard location - AM.	3.8	\$115	\$437	SOX 404
Adeline	Gorju	AG	Staff	10/25/05	Sox Testing - Fieldwork at Packard location - PM.	2.1	\$115	\$242	SOX 404
Adeline	Gorju	AG	Staff	10/25/05	Sox Testing - Fieldwork at Packard location - PM.	2.2	\$115	\$253	SOX 404
Adeline	Gorju	AG	Staff	10/25/05	Sox Testing - Fieldwork at Packard location - Overtime.	2.9	\$115	\$334	SOX 404
Adeline	Gorju	AG	Staff	10/25/05	Sox Testing - Fieldwork at Packard location - AM.	3.8	\$115	\$437	SOX 404
Adeline	Gorju	AG	Staff	10/26/05	Sox Testing - Fieldwork at Packard location - PM.	2.2	\$115	\$253	SOX 404
Adeline	Gorju	AG	Staff	10/26/05	Sox Testing - Fieldwork at Packard location - PM.	1.9	\$115	\$219	SOX 404
Adeline	Gorju	AG	Staff	10/26/05	Sox Testing - Fieldwork at Packard location - AM.	3.9	\$115	\$449	SOX 404
Adeline	Gorju	AG	Staff	10/27/05	Sox Testing - Fieldwork at Packard location - PM.	1.9	\$115	\$219	SOX 404
Adeline	Gorju	AG	Staff	10/27/05	Sox Testing - Fieldwork at Packard location - Overtime.	2.3	\$115	\$265	SOX 404
Adeline	Gorju	AG	Staff	10/27/05	Sox Testing - Fieldwork at Packard location - AM.	3.9	\$115	\$449	SOX 404
Adeline	Gorju	AG	Staff	10/28/05	Sox Testing - Fieldwork at Packard location - PM.	1.9	\$115	\$219	SOX 404
Adeline	Gorju	AG	Staff	10/28/05	Sox Testing - Fieldwork at Packard location - PM.	2.4	\$115	\$276	SOX 404
Adeline	Gorju	AG	Staff	10/28/05	Sox Testing - Fieldwork at Packard location - AM.	3.7	\$115	\$426	SOX 404
Adeline Total						54.0		\$6,210	
Benoit	Briand	BB	Staff	10/17/05	Preparation of testing Round 2 (presentation).	3.9	\$115	\$449	SOX 404
Benoit	Briand	BB	Staff	10/17/05	European conference call with all team members.	3.6	\$115	\$414	SOX 404
Benoit	Briand	BB	Staff	10/19/05	Discuss with and contacts/answers for the European teams already on-site.	3.8	\$115	\$437	SOX 404
Benoit	Briand	BB	Staff	10/20/05	Administrative field work for the European coordination.	1.4	\$115	\$161	SOX 404
Benoit	Briand	BB	Staff	10/20/05	European conference call.	2.2	\$115	\$253	SOX 404
Benoit	Briand	BB	Staff	10/20/05	Administrative field work for the European coordination.	2.8	\$115	\$322	SOX 404
Benoit	Briand	BB	Staff	10/20/05	Planning of resources deployment - preparation for European conference call.	3.9	\$115	\$449	SOX 404
Benoit	Briand	BB	Staff	10/24/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.3	\$115	\$265	SOX 404
Benoit	Briand	BB	Staff	10/24/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.3	\$115	\$265	SOX 404
Benoit	Briand	BB	Staff	10/24/05	Sox Testing - Fieldwork at Strasbourg location - AM.	3.4	\$115	\$391	SOX 404
Benoit	Briand	BB	Staff	10/25/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.1	\$115	\$242	SOX 404
Benoit	Briand	BB	Staff	10/25/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.1	\$115	\$242	SOX 404

Ernst & Young - France									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 to October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Benoit	Brian	BB	Staff	10/25/05	Sox Testing - Fieldwork at Strasbourg location - Overtime.	2.2	\$115	\$253	SOX 404
Benoit	Brian	BB	Staff	10/25/05	Sox Testing - Fieldwork at Strasbourg location - AM.	3.8	\$115	\$437	SOX 404
Benoit	Brian	BB	Staff	10/26/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.3	\$115	\$265	SOX 404
Benoit	Brian	BB	Staff	10/26/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.3	\$115	\$265	SOX 404
Benoit	Brian	BB	Staff	10/26/05	Sox Testing - Fieldwork at Strasbourg location - AM.	3.4	\$115	\$391	SOX 404
Benoit	Brian	BB	Staff	10/27/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.1	\$115	\$242	SOX 404
Benoit	Brian	BB	Staff	10/27/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.1	\$115	\$242	SOX 404
Benoit	Brian	BB	Staff	10/27/05	Sox Testing - Fieldwork at Strasbourg location - Overtime.	2.2	\$115	\$253	SOX 404
Benoit	Brian	BB	Staff	10/27/05	Sox Testing - Fieldwork at Strasbourg location - AM.	3.8	\$115	\$437	SOX 404
Benoit	Brian	BB	Staff	10/28/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.1	\$115	\$242	SOX 404
Benoit	Brian	BB	Staff	10/28/05	Sox Testing - Fieldwork at Strasbourg location - AM.	3.8	\$115	\$437	SOX 404
Benoit Total						66.0		\$7,590	
Berton	Philippe	PB	Partner	10/17/05	Launching of the French engagement.	2.1	\$330	\$693	SOX 404
Berton	Philippe	PB	Partner	10/21/05	Conference call regarding engagement planning.	2.1	\$330	\$693	SOX 404
Berton	Philippe	PB	Partner	10/25/05	Engagement coordination - conference calls & follow-up.	3.8	\$330	\$1,254	SOX 404
Berton Total						8.0		\$2,640	
Bess	Eric	EB	Senior	10/17/05	Preparation of testing Round 2 (presentation).	1.4	\$162	\$227	SOX 404
Bess	Eric	EB	Senior	10/17/05	European conference call with all team members.	2.9	\$162	\$470	SOX 404
Bess	Eric	EB	Senior	10/17/05	Discuss with and contacts/answers for the European teams already on-site.	3.7	\$162	\$599	SOX 404
Bess	Eric	EB	Senior	10/24/05	Sox Testing - Fieldwork at Tremblay location - PM	2.1	\$162	\$340	SOX 404
Bess	Eric	EB	Senior	10/24/05	Sox Testing - Fieldwork at Tremblay location - AM	2.1	\$162	\$340	SOX 404
Bess	Eric	EB	Senior	10/24/05	Sox Testing - Fieldwork at Tremblay location - PM	3.8	\$162	\$616	SOX 404
Bess	Eric	EB	Senior	10/25/05	Sox Testing - Fieldwork at Tremblay location - PM	2.1	\$162	\$340	SOX 404
Bess	Eric	EB	Senior	10/25/05	Sox Testing - Fieldwork at Tremblay location - Overtime	3.1	\$162	\$502	SOX 404
Bess	Eric	EB	Senior	10/25/05	Sox Testing - Fieldwork at Tremblay location - AM	3.7	\$162	\$599	SOX 404
Bess	Eric	EB	Senior	10/26/05	Sox Testing - Fieldwork at Tremblay location - PM	2.1	\$162	\$340	SOX 404
Bess	Eric	EB	Senior	10/26/05	Sox Testing - Fieldwork at Tremblay location - PM	2.1	\$162	\$340	SOX 404
Bess	Eric	EB	Senior	10/26/05	Sox Testing - Fieldwork at Tremblay location - Overtime	3.1	\$162	\$502	SOX 404
Bess	Eric	EB	Senior	10/27/05	Sox Testing - Fieldwork at Tremblay location - PM	1.7	\$162	\$275	SOX 404
Bess	Eric	EB	Senior	10/27/05	Sox Testing - Fieldwork at Tremblay location - PM	2.7	\$162	\$437	SOX 404
Bess	Eric	EB	Senior	10/27/05	Sox Testing - Fieldwork at Tremblay location - AM	3.6	\$162	\$583	SOX 404

Ernst & Young - France							
Delphi Corporation							
Summary of 2005 Time by Professional							
For the period: October 8 to October 31, 2005							
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Total
Bess	Eric	EB	Senior	10/28/05	Sox Testing - Fieldwork at Tremblay location - PM	1.7	\$162 \$275
Bess	Eric	EB	Senior	10/28/05	Sox Testing - Fieldwork at Tremblay location - PM	2.7	\$162 \$437
Bess	Eric	EB	Senior	10/28/05	Sox Testing - Fieldwork at Tremblay location - AM	3.6	\$162 \$583
Bess Total						54.0	\$8,748
Crafoord	Carl	CC	Senior Manager	10/17/05	Launching of the mission (France) - Morning session.	3.4	\$285 \$969
Crafoord	Carl	CC	Senior Manager	10/17/05	French and UK coordination meetings.	3.6	\$285 \$1,026
Crafoord	Carl	CC	Senior Manager	10/18/05	European conference call.	1.6	\$285 \$456
Crafoord	Carl	CC	Senior Manager	10/18/05	conf call - project administration	2	\$285 \$570
Crafoord	Carl	CC	Senior Manager	10/19/05	Phase 2 SOX Resource & Planning - PM.	2.1	\$285 \$599
Crafoord	Carl	CC	Senior Manager	10/19/05	Phase 2 SOX Resource & Planning - AM.	2.9	\$285 \$827
Crafoord	Carl	CC	Senior Manager	10/20/05	Conf call - project administration	2	\$285 \$570
Crafoord	Carl	CC	Senior Manager	10/20/05	Phase 2 SOX Resource & Planning - PM.	2.2	\$285 \$627
Crafoord	Carl	CC	Senior Manager	10/20/05	Phase 2 SOX Resource & Planning - AM.	2.9	\$285 \$827
Crafoord	Carl	CC	Senior Manager	10/21/05	Phase 2 SOX Resource & Planning - AM.	1.9	\$285 \$542
Crafoord	Carl	CC	Senior Manager	10/24/05	Planning, resourcing staff for Turkey, Romania and Czech Republic.	3.8	\$285 \$1,083
Crafoord	Carl	CC	Senior Manager	10/25/05	Meeting in Gillingham - Overtime.	2.4	\$285 \$684
Crafoord	Carl	CC	Senior Manager	10/25/05	Planning, resourcing staff for Turkey, Romania and Czech Republic.	3.2	\$285 \$912
Crafoord	Carl	CC	Senior Manager	10/25/05	Meeting in Gillingham - AM.	3.8	\$285 \$1,083
Crafoord	Carl	CC	Senior Manager	10/25/05	Meeting in Gillingham - PM.	3.8	\$285 \$1,083
Crafoord	Carl	CC	Senior Manager	10/26/05	Closing meeting Mollmela, interim meeting for French engagement and UK closing meeting.	1.1	\$285 \$314

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Summary of 2005 Time by Professional									
For the period: October 8 to October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Crafoord	Carl	CC	Senior Manager	10/26/05	European conference call.	1.2	\$285	\$342	SOX 404
Crafoord	Carl	CC	Senior Manager	10/26/05	Planning, resourcing staff for Turkey, Romania and Czech Republic.	2.2	\$285	\$627	SOX 404
Crafoord	Carl	CC	Senior Manager	10/27/05	Global Conference call.	1.4	\$285	\$399	SOX 404
Crafoord	Carl	CC	Senior Manager	10/27/05	Administrative work: Invoicing, expense follow-ups, quality review of reports.	3.2	\$285	\$912	SOX 404
Crafoord	Carl	CC	Senior Manager	10/28/05	Closing meeting Mollinela, interim meeting French engagement and UK closing meeting.	2.9	\$285	\$827	SOX 404
Crafoord	Carl	CC	Manager	10/28/05	Resource planning and preparation of the Phase 2 SOX engagement.	3.6	\$285	\$1,026	SOX 404
Crafoord	Carl	CC	Senior Manager	10/28/05	Preparation of the Phase 2 SOX engagement.	3.8	\$285	\$1,083	SOX 404
Crafoord Total						61.0		\$17,385	
de Maintenant		Benoit	BDM	10/31/05	Romania - Opening meeting and work preparation AM	4	\$162	\$648	SOX 404
de Maintenant		Benoit	BDM	10/31/05	Romania - Evaluation of remediation plans PM	4	\$162	\$648	SOX 404
de Maintenant Total						8		\$1,296	
Guillaume	Chatelet	GC	Staff	10/17/05	Preparation of testing Round 2 (presentation).	1.6	\$115	\$184	SOX 404
Guillaume	Chatelet	GC	Staff	10/17/05	European conference call with all team members.	2.6	\$115	\$299	SOX 404
Guillaume	Chatelet	GC	Staff	10/17/05	Discuss with and contacts/answers for the European teams already on-site.	3.8	\$115	\$437	SOX 404
Guillaume	Chatelet	GC	Staff	10/24/05	Sox Testing - Fieldwork at Packard location - PM.	1.3	\$115	\$150	SOX 404
Guillaume	Chatelet	GC	Staff	10/24/05	Sox Testing - Fieldwork at Packard location - PM.	2.9	\$115	\$334	SOX 404
Guillaume	Chatelet	GC	Staff	10/24/05	Sox Testing - Fieldwork at Packard location - AM.	3.9	\$115	\$449	SOX 404
Guillaume	Chatelet	GC	Staff	10/25/05	Sox Testing - Fieldwork at Packard location - PM.	1.3	\$115	\$150	SOX 404
Guillaume	Chatelet	GC	Staff	10/25/05	Sox Testing - Fieldwork at Packard location - Overtime	2.7	\$115	\$311	SOX 404
Guillaume	Chatelet	GC	Staff	10/25/05	Sox Testing - Fieldwork at Packard location - PM.	3.1	\$115	\$357	SOX 404
Guillaume	Chatelet	GC	Staff	10/25/05	Sox Testing - Fieldwork at Packard location - AM.	3.8	\$115	\$437	SOX 404
Guillaume	Chatelet	GC	Staff	10/25/05	Sox Testing - Fieldwork at Packard location - PM.	1.3	\$115	\$150	SOX 404
Guillaume	Chatelet	GC	Staff	10/26/05	Sox Testing - Fieldwork at Packard location - AM.	2.9	\$115	\$334	SOX 404
Guillaume	Chatelet	GC	Staff	10/26/05	Sox Testing - Fieldwork at Packard location - PM.	3.8	\$115	\$437	SOX 404
Guillaume	Chatelet	GC	Staff	10/27/05	Sox Testing - Fieldwork at Packard location - PM.	1.4	\$115	\$161	SOX 404
Guillaume	Chatelet	GC	Staff	10/27/05	Sox Testing - Fieldwork at Packard location - AM.	2.9	\$115	\$334	SOX 404
Guillaume	Chatelet	GC	Staff	10/27/05	Sox Testing - Fieldwork at Packard location - Overtime	2.9	\$115	\$334	SOX 404
Guillaume	Chatelet	GC	Staff	10/27/05	Sox Testing - Fieldwork at Packard location - PM.	3.8	\$115	\$437	SOX 404

Ernst & Young - France									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 to October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Guillaume	Chatelet	GC	Staff	10/28/05	Sox Testing - Fieldwork at Packard location - PM.	1.3	\$115	\$150	SOX 404
Guillaume	Chatelet	GC	Staff	10/28/05	Sox Testing - Fieldwork at Packard location - AM.	2.9	\$115	\$334	SOX 404
Guillaume	Chatelet	GC	Staff	10/28/05	Sox Testing - Fieldwork at Packard location - PM.	3.8	\$115	\$437	SOX 404
Guillaume Total						54.0		\$6,210	
Raphaelle	Borneuf	RB	Staff	10/17/05	Preparation of testing Round 2 (presentation).	2.2	\$115	\$253	SOX 404
Raphaelle	Borneuf	RB	Staff	10/17/05	European conference call with all team members.	2.6	\$115	\$299	SOX 404
Raphaelle	Borneuf	RB	Staff	10/17/05	Discuss with and contacts/answers for the European teams already on-site.	3.2	\$115	\$368	SOX 404
Raphaelle	Borneuf	RB	Staff	10/24/05	Sox Testing - Fieldwork at Strasbourg location - AM.	2.3	\$115	\$265	SOX 404
Raphaelle	Borneuf	RB	Staff	10/24/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.6	\$115	\$299	SOX 404
Raphaelle	Borneuf	RB	Staff	10/24/05	Sox Testing - Fieldwork at Strasbourg location - PM.	3.1	\$115	\$357	SOX 404
Raphaelle	Borneuf	RB	Staff	10/25/05	Sox Testing - Fieldwork at Strasbourg location - Overtime.	2.2	\$115	\$253	SOX 404
Raphaelle	Borneuf	RB	Staff	10/25/05	Sox Testing - Fieldwork at Strasbourg location - AM.	3.9	\$115	\$449	SOX 404
Raphaelle	Borneuf	RB	Staff	10/25/05	Sox Testing - Fieldwork at Strasbourg location - PM.	3.9	\$115	\$449	SOX 404
Raphaelle	Borneuf	RB	Staff	10/26/05	Sox Testing - Fieldwork at Strasbourg location - PM.	1.8	\$115	\$207	SOX 404
Raphaelle	Borneuf	RB	Staff	10/26/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.4	\$115	\$276	SOX 404
Raphaelle	Borneuf	RB	Staff	10/26/05	Sox Testing - Fieldwork at Strasbourg location - AM.	3.8	\$115	\$437	SOX 404
Raphaelle	Borneuf	RB	Staff	10/27/05	Sox Testing - Fieldwork at Strasbourg location - PM.	1.8	\$115	\$207	SOX 404
Raphaelle	Borneuf	RB	Staff	10/27/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.6	\$115	\$299	SOX 404
Raphaelle	Borneuf	RB	Staff	10/27/05	Sox Testing - Fieldwork at Strasbourg location - AM.	3.8	\$115	\$437	SOX 404
Raphaelle	Borneuf	RB	Staff	10/27/05	Sox Testing - Fieldwork at Strasbourg location - Overtime.	3.8	\$115	\$437	SOX 404
Raphaelle	Borneuf	RB	Staff	10/28/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.1	\$115	\$242	SOX 404
Raphaelle	Borneuf	RB	Staff	10/28/05	Sox Testing - Fieldwork at Strasbourg location - PM.	2.2	\$115	\$253	SOX 404
Raphaelle	Borneuf	RB	Staff	10/28/05	Sox Testing - Fieldwork at Strasbourg location - AM.	3.7	\$115	\$426	SOX 404
Raphaelle Total						54.0		\$6,210	
Seynabou	Niang	SN	Staff	10/17/05	Preparation of testing Round 2 (presentation).	1.4	\$115	\$161	SOX 404
Seynabou	Niang	SN	Staff	10/17/05	European conference call with all team members.	2.9	\$115	\$334	SOX 404
Seynabou	Niang	SN	Staff	10/17/05	Discuss with and contacts/answers for the European teams already on-site.	3.7	\$115	\$426	SOX 404
Seynabou	Niang	SN	Staff	10/24/05	Sox Testing - Fieldwork at Tremblay location - PM.	1.6	\$115	\$184	SOX 404
Seynabou	Niang	SN	Staff	10/24/05	Sox Testing - Fieldwork at Tremblay location - PM.	2.8	\$115	\$322	SOX 404
Seynabou	Niang	SN	Staff	10/24/05	Sox Testing - Fieldwork at Tremblay location - AM.	3.6	\$115	\$414	SOX 404
Seynabou	Niang	SN	Staff	10/25/05	Sox Testing - Fieldwork at Tremblay location - PM.	1.6	\$115	\$184	SOX 404
Seynabou	Niang	SN	Staff	10/25/05	Sox Testing - Fieldwork at Tremblay location - PM.	2.9	\$115	\$334	SOX 404
Seynabou	Niang	SN	Staff	10/25/05	Sox Testing - Fieldwork at Tremblay location - Overtime	2.9	\$115	\$334	SOX 404
Seynabou	Niang	SN	Staff	10/25/05	Sox Testing - Fieldwork at Tremblay location - AM	3.6	\$115	\$414	SOX 404

[illegible]



INVOICE NUMBER: US0123045886

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by France for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 5,708	\$ 5,708
	\$ 5,708	\$ 5,708

Total Due

\$5,708.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

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Ernst & Young - France
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$1,009
Out of Town Travel - Meals	\$320
Out of Town Travel - Transportation	\$4,230
Telecommunication	\$149
Miscellaneous	\$0
Total	\$5,708

Ernst & Young - France									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 to October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount €	Expense Amount \$	Activity Code
Benoit	Briand	BB	Staff	10/28/05	Out of Town Travel - Lodging	Hotel Ref: BB36	358 €	\$465	SOX 404
De Maintenant	Benoit	BDM	Senior	10/31/05	Out of Town Travel - Lodging	Hotel while in Timisoara Ref: BDM3	60 €	\$78	SOX 404
Raphaelle	Borneuf	RB	Staff	10/28/05	Out of Town Travel - Lodging	Hotel Ref: RB5	358 €	\$465	SOX 404
					Out of Town Travel - Lodging Total		776 €	\$1,009	
Benoit	Briand	BB	Staff	10/24/05	Out of Town Travel - Meals	Dinner (2 persons) Ref: BB34	43 €	\$56	SOX 404
Benoit	Briand	BB	Staff	10/25/05	Out of Town Travel - Meals	Lunch	4 €	\$6	SOX 404
Benoit	Briand	BB	Staff	10/25/05	Out of Town Travel - Meals	Lunch (1 person) - Benoit De Maintenant	6 €	\$7	SOX 404
Benoit	Briand	BB	Staff	10/25/05	Out of Town Travel - Meals	Dinner (2 persons) Ref: BB33	54 €	\$70	SOX 404
Benoit	Briand	BB	Staff	10/26/05	Out of Town Travel - Meals	Lunch	5 €	\$6	SOX 404
Benoit	Briand	BB	Staff	10/26/05	Out of Town Travel - Meals	Lunch (1 person) - Benoit De Maintenant	5 €	\$7	SOX 404
Benoit	Briand	BB	Staff	10/27/05	Out of Town Travel - Meals	Dinner (2 persons) Ref: BB35	89 €	\$116	SOX 404
Raphaelle	Borneuf	RB	Staff	10/26/05	Out of Town Travel - Meals	Boisson Ref: RB1	6 €	\$8	SOX 404
Raphaelle	Borneuf	RB	Staff	10/26/05	Out of Town Travel - Meals	Lunch	12 €	\$15	SOX 404
Raphaelle	Borneuf	RB	Staff	10/28/05	Out of Town Travel - Meals	Lunch (2persons)	10 €	\$13	SOX 404
De Maintenant	Benoit	BDM	Senior	10/30/05	Out of Town Travel - Meals	Meals in Airport Vienna Ref: BDM4	12 €	\$15	SOX 404
					Out of Town Travel - Meals Total		246 €	\$320	
Adeline	Gorju	AG	Staff	10/24/05	Out of Town Travel - Transportation	Bus Ref: AG10	1 €	\$2	SOX 404
Adeline	Gorju	AG	Staff	10/24/05	Out of Town Travel - Transportation	Train ticket - RER Ref: AG9	7 €	\$9	SOX 404
Adeline	Gorju	AG	Staff	10/25/05	Out of Town Travel - Transportation	Bus Ref: AG10	1 €	\$2	SOX 404

Ernst & Young - France									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 to October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount €	Expense Amount \$	Activity Code
Adeline	Gorju	AG	Staff	10/25/05	Out of Town Travel - Transportation	Train ticket - RER Ref: AG9	7 €	\$9	SOX 404
Adeline	Gorju	AG	Staff	10/26/05	Out of Town Travel - Transportation	Train ticket - RER Ref: AG9	7 €	\$9	SOX 404
Adeline	Gorju	AG	Staff	10/27/05	Out of Town Travel - Transportation	Bus Ref: AG10	3 €	\$4	SOX 404
Adeline	Gorju	AG	Staff	10/27/05	Out of Town Travel - Transportation	Train ticket - RER Ref: AG9	7 €	\$9	SOX 404
Adeline	Gorju	AG	Staff	10/28/05	Out of Town Travel - Transportation	Bus Ref: AG10	1 €	\$2	SOX 404
Benoit	Briand	BB	Staff	10/20/05	Out of Town Travel - Transportation	Airfare - Paris Strasbourg Ref: HA30	404 €	\$525	SOX 404
Benoit	Briand	BB	Staff	10/24/05	Out of Town Travel - Transportation	Taxi Ref: BB33	36 €	\$47	SOX 404
Benoit	DE Maintenant	BDM	Senior	10/27/05	Out of Town Travel - Transportation	Airfare - Paris Timisoara Ref: HA31	1,023 €	\$1,330	SOX 404
Borneuf	Raphaelle	RB	Staff	10/25/05	Out of Town Travel - Transportation	Parking 25/10/05 Ref: RB 1	1 €	\$2	SOX 404
Briand	Benoit	BB	Staff	10/28/05	Out of Town Travel - Transportation	Taxi - airport/Paris Ref: BB50	48 €	\$62	SOX 404
Craford	Carl	CC	Manager	10/18/05	Out of Town Travel - Transportation	Airfare - Paris Ashford / Ashford Paris SNCF ref: HA28	544 €	\$707	SOX 404
Craford	Carl	CC	Manager	10/25/05	Out of Town Travel - Transportation	Visit of the Gillingham site Ref: CC24	64 €	\$83	SOX 404
Craford	Carl	CC	Manager	10/25/05	Out of Town Travel - Transportation	Taxi ref: CC24	25 €	\$33	SOX 404
Craford	Carl	CC	Manager	10/25/05	Out of Town Travel - Transportation	Taxi ref: CC23	30 €	\$39	SOX 404
Craford	Carl	CC	Manager	10/25/05	Out of Town Travel - Transportation	Transport Visit to the Gillingham site ref: CC24	133 €	\$173	SOX 404
Craford	Carl	CC	Manager	10/25/05	Out of Town Travel - Transportation	Transport Visit to the Gillingham site ref: CC24	135 €	\$176	SOX 404
De Maintenant	Benoit	BDM	Senior	10/30/05	Out of Town Travel - Transportation	Taxi to Airport Paris CDG Ref: BDM4	46 €	\$60	SOX 404
De Maintenant	Benoit	BDM	Senior	10/31/05	Out of Town Travel - Transportation	Taxi from Airport to Hotel Ref: BDM2	10 €	\$13	SOX 404
Eric	Bess	EB	Senior	10/24/05	Out of Town Travel - Transportation	Mileage	26 €	\$34	SOX 404

Ernst & Young - France									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 to October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount €	Expense Amount \$	Activity Code
Eric	Bess	EB	Senior	10/25/05	Out of Town Travel - Transportation	Mileage	26 €	\$34	SOX 404
Eric	Bess	EB	Senior	10/26/05	Out of Town Travel - Transportation	Mileage	26 €	\$34	SOX 404
Eric	Bess	EB	Senior	10/27/05	Out of Town Travel - Transportation	Mileage	26 €	\$34	SOX 404
Eric	Bess	EB	Senior	10/28/05	Out of Town Travel - Transportation	Mileage	26 €	\$34	SOX 404
Guillaume	Chatelet	GC	Staff	10/24/05	Out of Town Travel - Transportation	Weekly ticket - RER zone 1-4 (Paris - Tremblay) REF: CC4	26 €	\$33	SOX 404
Niang	Segnabou	SN	Staff	10/24/05	Out of Town Travel - Transportation	Weekly train ticket RER zone 3-4 (Paris - Tremblay)	15 €	\$19	SOX 404
Raphaelle	Borneuf	RB	Staff	10/20/05	Out of Town Travel - Transportation	Airfare - Paris Strasbourg Ref: HA29	514 €	\$668	SOX 404
Raphaelle	Borneuf	RB	Staff	10/24/05	Out of Town Travel - Transportation	Taxi en direction d'Orly Ref: RB1	35 €	\$45	SOX 404
Craford	Carl	CC	Senior Manager	10/31/05	Out of Town Travel - Telecommunication Total	Weekly European Conference Call fees CC 31	115 €	\$149	SOX 404
Grand Total							4,391 €	\$5,708	



INVOICE NUMBER: US0123045890

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Germany for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

		Invoiced Rates				
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Manager	EYM1	68.0	\$ 260	\$ 17,680		\$ 17,680
Senior	EYSGE	1.1	\$ 195	\$ 215		\$ 215
Staff	EYSTGE	47.0	\$ 148	\$ 6,956		\$ 6,956
		116.1		\$ 24,851	\$	\$ 24,851

Total Due

\$24,851.00

Total Fees Requested: \$24,851

80% of Total Due: \$19,881

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY

Due Upon Receipt

CLIENT COPY

Ernst & Young - Germany						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Loczewski	Thomas	TLO	Manager	68.0	\$260	\$17,680
Lohrum	Markus	ML	Senior	1.1	\$195	\$215
Bode	Frank	FBo	Staff	47.0	148	\$6,956
				116.1		\$24,851

Ernst & Young - Germany									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Bode	Frank	FBo	Staff	10/17/05	Chargeable Travel.	1.1	\$148	\$163	SOX 404
Bode	Frank	FBo	Staff	10/17/05	Kick-Off Meeting with Internal Control Coordinator and Finance Director for 2nd round testing.	2.4	\$148	\$355	SOX 404
Bode	Frank	FBo	Staff	10/17/05	Control testing revenue process (retest/roll forward).	3.1	\$148	\$459	SOX 404
Bode	Frank	FBo	Staff	10/17/05	Chargeable Travel.	3.4	\$148	\$503	SOX 404
Bode	Frank	FBo	Staff	10/18/05	Control testing revenue process (retest/roll forward).	1.4	\$148	\$207	SOX 404
Bode	Frank	FBo	Staff	10/18/05	Control testing revenue process (retest/roll forward) / Testing Documentation.	3.7	\$148	\$548	SOX 404
Bode	Frank	FBo	Staff	10/18/05	Control testing revenue process (retest/roll forward).	3.8	\$148	\$562	SOX 404
Bode	Frank	FBo	Staff	10/19/05	Chargeable Travel.	1.2	\$148	\$178	SOX 404
Bode	Frank	FBo	Staff	10/19/05	Control testing financial statement closing process (retest / roll forward).	1.9	\$148	\$281	SOX 404
Bode	Frank	FBo	Staff	10/19/05	Control testing revenue process (retest/roll forward) / Testing Documentation.	3.4	\$148	\$503	SOX 404
Bode	Frank	FBo	Staff	10/19/05	Control testing revenue process (retest/roll forward).	3.6	\$148	\$533	SOX 404
Bode	Frank	FBo	Staff	10/20/05	Chargeable Travel.	1.4	\$148	\$207	SOX 404
Bode	Frank	FBo	Staff	10/20/05	Control testing revenue process (retest/roll forward).	3.7	\$148	\$548	SOX 404
Bode	Frank	FBo	Staff	10/20/05	Control testing financial statement closing process (retest / roll forward) - Control Documentation.	3.8	\$148	\$562	SOX 404
Bode	Frank	FBo	Staff	10/21/05	Project Administration - Billing procedures.	1.1	\$148	\$163	SOX 404
Bode	Frank	FBo	Staff	10/21/05	Chargeable Travel.	1.1	\$148	\$163	SOX 404
Bode	Frank	FBo	Staff	10/21/05	Interim-Closing Meeting with Internal Control Coordinator for 2nd round testing. Project Reporting.	3.3	\$148	\$488	SOX 404
Bode	Frank	FBo	Staff	10/21/05	Control testing revenue process (retest/roll forward).	3.6	\$148	\$533	SOX 404
Bode Total	Thomas	TLO	Manager	10/12/05	(TB 5C3) Kick-Off for test of controls in the inventory cycle.	1.2	\$260	\$312	SOX 404
Loczewski	Thomas	TLO	Manager	10/12/05	(TB 5C3) Review of prepared documentation for sample selection of test of controls.	2.3	\$260	\$598	SOX 404
Loczewski	Thomas	TLO	Manager	10/12/05	(TB 5C3) Documentation of test of control activities performed.	2.4	\$260	\$624	SOX 404
Loczewski	Thomas	TLO	Manager	10/12/05	(TB 5C3) Interview with inventory personnel regarding individual test of controls.	3.2	\$260	\$832	SOX 404
Loczewski	Thomas	TLO	Manager	10/13/05	Participation in global conference call with Delphi core team.	1.8	\$260	\$468	SOX 404
Loczewski	Thomas	TLO	Manager	10/13/05	(TB 5C3) Interview with inventory personnel regarding individual test of controls.	1.9	\$260	\$494	SOX 404
Loczewski	Thomas	TLO	Manager	10/13/05	(TB 5C3) Review of prepared documentation for sample selection of test of controls.	2.3	\$260	\$598	SOX 404
Loczewski	Thomas	TLO	Manager	10/13/05	(TB 5C3) Documentation of test of control activities performed.	2.9	\$260	\$754	SOX 404
Loczewski	Thomas	TLO	Manager	10/17/05	(TB 529) Communication of required documentation to required personnel.	1.8	\$260	\$468	SOX 404
Loczewski	Thomas	TLO	Manager	10/17/05	(TB 529) Kick-Off for Round II of test of controls.	2.4	\$260	\$624	SOX 404
Loczewski	Thomas	TLO	Manager	10/17/05	(TB 529) Preparation of listing with required documentation.	3.8	\$260	\$988	SOX 404
Loczewski	Thomas	TLO	Manager	10/18/05	(TB 529) Documentation of test of control activities performed.	1.4	\$260	\$364	SOX 404

Ernst & Young - Germany Delphi Corporation									
Summary of 2005 Time by Professional For the period: October 8 through October 31									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Loczewski	Thomas	TLO	Manager	10/18/05	(TB 529) Review of prepared documentation for sample selection of test of controls.	2.9	\$260	\$754	SOX 404
Loczewski	Thomas	TLO	Manager	10/18/05	(TB 529) Interview with inventory personnel regarding individual test of controls.	3.7	\$260	\$962	SOX 404
Loczewski	Thomas	TLO	Manager	10/19/05	Participation in European Delphi team conference call.	1.2	\$260	\$312	SOX 404
Loczewski	Thomas	TLO	Manager	10/19/05	(TB 529) Review of prepared documentation for sample selection of test of controls.	2.7	\$260	\$702	SOX 404
Loczewski	Thomas	TLO	Manager	10/19/05	(TB 529) Interview with inventory personnel regarding individual test of controls.	2.8	\$260	\$728	SOX 404
Loczewski	Thomas	TLO	Manager	10/19/05	(TB 529) Documentation of test of control activities performed.	3.3	\$260	\$858	SOX 404
Loczewski	Thomas	TLO	Manager	10/20/05	Participation in global conference call with Delphi core team.	0.8	\$260	\$208	SOX 404
Loczewski	Thomas	TLO	Manager	10/20/05	(TB 529) Documentation of test of control activities performed.	2.5	\$260	\$650	SOX 404
Loczewski	Thomas	TLO	Manager	10/20/05	(TB 529) Interview with inventory personnel regarding individual test of controls.	2.6	\$260	\$676	SOX 404
Loczewski	Thomas	TLO	Manager	10/20/05	(TB 529) Review of prepared documentation for sample selection of test of controls.	3.1	\$260	\$806	SOX 404
Loczewski	Thomas	TLO	Manager	10/21/05	(TB 529) Documentation of test of control activities performed.	1.8	\$260	\$468	SOX 404
Loczewski	Thomas	TLO	Manager	10/21/05	(TB 529) Documentation of test of control activities performed.	2.2	\$260	\$572	SOX 404
Loczewski	Thomas	TLO	Manager	10/21/05	(TB 529) Review of prepared documentation for sample selection of test of controls.	2.8	\$260	\$728	SOX 404
Loczewski	Thomas	TLO	Manager	10/21/05	(TB 529) Interview with inventory personnel regarding individual test of controls.	3.2	\$260	\$832	SOX 404
Loczewski	Thomas	TLO	Manager	10/28/05	(TB 529) Correspondence with selected personnel regarding test of controls.	0.8	\$260	\$208	SOX 404
Loczewski	Thomas	TLO	Manager	10/28/05	(TB 529) Correspondence with selected personnel regarding test of controls.	1.2	\$260	\$312	SOX 404
Loczewski	Thomas	TLO	Manager	10/28/05	(TB 5C3) Documentation of test of control activities performed.	1.3	\$260	\$338	SOX 404
Loczewski	Thomas	TLO	Manager	10/28/05	(TB 5C3) Closing Meeting for Round 1 testing.	1.7	\$260	\$442	SOX 404
Loczewski Total						68.0		\$17,680	
Lohman	Markus	ML	Senior	10/13/05	Telephone-Conference call.	1.1	\$195	\$215	SOX 404
Lohman Total						1.1		\$215	
					Grand Total	116.1		\$24,851	



INVOICE NUMBER: US0123045888

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbgr Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Germany for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 917	\$ 917
	\$ 917	\$ 917

Total Due

\$917.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY

Due Upon Receipt

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**E&Y Germany
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005**

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$86
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$768
Per Diem - Daily Allowance	\$62
Telecommunication	\$1
Miscellaneous	\$0
Total	\$917



INVOICE NUMBER: US0123045892

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by India for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Manager	EYM1	8.0	\$ 260	\$ 2,080		\$ 2,080
Senior	EYSIN	32.0	\$ 119	\$ 3,808		\$ 3,808
		40.0		\$ 5,888	\$	\$ 5,888

Total Due

\$5,888.00

Total Fees Requested: \$5,888
80% of Total Due: \$4,710

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

FINAL_EXHIBIT_C_ADDITION

Ernst & Young - India						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Agarwal	Harish	HA	Manager	8.0	\$260	\$2,080
Aneja	Rohit	RA	Senior	1.4	\$119	\$167
Chetal	Esha	EC	Senior	8.0	\$119	\$952
Parmeshwar	Nalini	NP	Senior	11.4	\$119	\$1,357
Prasad	Viraj	VP	Senior	8.0	\$119	\$952
Sud	Shefali	SS	Senior	3.2	\$119	\$381
				40.0		\$5,888

Ernst & Young - India									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Agarwal	Harish	HA	Manager	10/14/05	Manesar closing meeting.	1.8	\$260	\$468	SOX 404
Agarwal	Harish	HA	Manager	10/14/05	Manesar - Discussion with Delphi lead validator & Nith Agarwal.	2.3	\$260	\$598	SOX 404
Agarwal	Harish	HA	Manager	10/18/05	Bangalore closing meeting.	3.9	\$260	\$1,014	SOX 404
Agarwal Total						8.0		\$2,080	
Aneja	Rohit	RA	Senior	10/14/05	Manesar closing meeting.	1.4	\$119	\$167	SOX 404
Aneja Total						1.4		\$167	
Chetal	Esha	EC	Senior	10/18/05	Bangalore closing meeting.	3.8	\$119	\$452	SOX 404
Chetal	Esha	EC	Senior	10/19/05	Bangalore rework. Discussion with Anirban Ghosh regarding the same.	1.9	\$119	\$226	SOX 404
Chetal	Esha	EC	Senior	10/19/05	Bangalore rework. Exhibit I & J updating.	2.3	\$119	\$274	SOX 404
Chetal Total						8.0		\$952	
Parneshwar	Nalini	NP	Senior	10/11/05	Noida rework - Fixed Assets updating.	2.9	\$119	\$345	SOX 404
Parneshwar	Nalini	NP	Senior	10/11/05	Noida rework - Employee Cost updating.	3.4	\$119	\$405	SOX 404
Parneshwar	Nalini	NP	Senior	10/11/05	Noida rework - Inventory updating.	3.7	\$119	\$440	SOX 404
Parneshwar	Nalini	NP	Senior	10/14/05	Manesar closing meeting.	1.4	\$119	\$167	SOX 404
Parneshwar Total						11.4		\$1,357	
Prasad	Viraj	VP	Senior	10/18/05	Bangalore closing meeting.	3.9	\$119	\$464	SOX 404
Prasad	Viraj	VP	Senior	10/19/05	Bangalore rework. Discussion with Anirban Ghosh regarding the same.	1.8	\$119	\$214	SOX 404
Prasad	Viraj	VP	Senior	10/19/05	Bangalore rework. Exhibit I & J updating.	2.3	\$119	\$274	SOX 404
Prasad Total						8.0		\$952	
Sud	Shefali	SS	Senior	10/14/05	Manesar closing meeting.	1.6	\$119	\$190	SOX 404
Sud	Shefali	SS	Senior	10/14/05	Manesar - Document updates.	1.6	\$119	\$190	SOX 404
Sud Total						3.2		\$381	
Grand Total						40.0		\$5,988	



INVOICE NUMBER: US0123045891

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by India for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 93	\$ 93
	\$ 93	\$ 93

Total Due

\$93.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

E&Y India
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$24
Telecommunications	\$69
Miscellaneous	\$0
Total	\$93

Ernst & Young - India									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense (INR)	Expense Amount	Activity Code
Parneshwar	Nalini	NP	Senior	10/11/05	Out of Town Travel - Transportation	Cab hire charges.	1,037	\$24	SOX 404
					Out of Town Travel - Transportation Total		1,037	\$24	
Agarwal	Hanish	HA	Manager	10/13/05	Telecommunication	Conference call charges.	800	\$18	SOX 404
Agarwal	Hanish	HA	Manager	10/15/05	Telecommunication	Cell Phone - Communication expenses.	950	\$22	SOX 404
Chetal	Esha	EC	Senior	10/15/05	Telecommunication	Cell Phone - Communication expenses.	700	\$16	SOX 404
Prasad	Viraj	VP	Senior	10/15/05	Telecommunication	Cell Phone - Communication expenses.	550	\$13	SOX 404
					Telecommunication Total		3,000	\$69	
					Grand Total		4,037	\$93	



INVOICE NUMBER: US0123045894

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Italy for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Manager	EYM1	25.0	\$ 260	\$ 6,500		\$ 6,500
Senior	EYSIT	80.0	\$ 148	\$ 11,840		\$ 11,840
Staff	EYSTIT	240.0	\$ 76	\$ 18,240		\$ 18,240
		345.0		\$ 36,580	\$	\$ 36,580

Total Due

\$36,580.00

Total Fees Requested: \$36,580
80% of Total Due: \$29,264

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Due Upon Receipt

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Ernst & Young - Italy						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Gentile	Giulio F.	GGF	Staff	80.0	\$76	\$6,080
Martinengo	Giovanni Antonio	MGA	Senior	80.0	\$148	\$11,840
Palmieri	Massimiliano	PM	Manager	25.0	\$260	\$6,500
Paparozzi	Mario	MP	Staff	80.0	\$76	\$6,080
Vicario	Paolo	PV	Staff	80.0	\$76	\$6,080
				345.0		\$36,580

Ernst & Young - Italy									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Gentile	Giulio F.	GGF	Staff	10/17/2005	E&Y European and Italian Conference Call.	3.4	\$76	\$258	SOX 404
Gentile	Giulio F.	GGF	Staff	10/17/2005	Documentation review.	3.6	\$76	\$274	SOX 404
Gentile	Giulio F.	GGF	Staff	10/17/2005	Validation Program Testing.	3.6	\$76	\$274	SOX 404
Gentile	Giulio F.	GGF	Staff	10/18/2005	Roll Forward Testing.	2.1	\$76	\$160	SOX 404
Gentile	Giulio F.	GGF	Staff	10/18/2005	Documentation review.	3.8	\$76	\$289	SOX 404
Gentile	Giulio F.	GGF	Staff	10/18/2005	Validation Program Testing.	3.8	\$76	\$289	SOX 404
Gentile	Giulio F.	GGF	Staff	10/19/2005	Validation Program Testing.	2.3	\$76	\$175	SOX 404
Gentile	Giulio F.	GGF	Staff	10/19/2005	Conference call and local meeting with ICC.	3.6	\$76	\$274	SOX 404
Gentile	Giulio F.	GGF	Staff	10/19/2005	Documentation review.	3.7	\$76	\$281	SOX 404
Gentile	Giulio F.	GGF	Staff	10/20/2005	Roll Forward Testing.	1.8	\$76	\$137	SOX 404
Gentile	Giulio F.	GGF	Staff	10/20/2005	Documentation review.	3.4	\$76	\$258	SOX 404
Gentile	Giulio F.	GGF	Staff	10/20/2005	Validation Program Testing.	3.2	\$76	\$243	SOX 404
Gentile	Giulio F.	GGF	Staff	10/21/2005	Interim meeting with ICC.	1.8	\$76	\$137	SOX 404
Gentile	Giulio F.	GGF	Staff	10/21/2005	Documentation review.	2.4	\$76	\$182	SOX 404
Gentile	Giulio F.	GGF	Staff	10/21/2005	Exhibits update.	2.8	\$76	\$213	SOX 404
Gentile	Giulio F.	GGF	Staff	10/21/2005	Validation Program Testing.	3.8	\$76	\$289	SOX 404
Gentile	Giulio F.	GGF	Staff	10/24/2005	Roll Forward Testing (Colleago Site).	2.3	\$76	\$175	SOX 404
Gentile	Giulio F.	GGF	Staff	10/24/2005	Validation Program Testing (Warehouse).	3.8	\$76	\$289	SOX 404
Gentile	Giulio F.	GGF	Staff	10/25/2005	Validation Program Testing.	3.8	\$76	\$289	SOX 404
Gentile	Giulio F.	GGF	Staff	10/25/2005	Exhibits update.	3.1	\$76	\$236	SOX 404
Gentile	Giulio F.	GGF	Staff	10/25/2005	Roll Forward Testing.	3.7	\$76	\$281	SOX 404
Gentile	Giulio F.	GGF	Staff	10/26/2005	Exhibits update.	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	10/26/2005	Final meeting with ICC and E&Y SOX Italian Team.	3.2	\$76	\$243	SOX 404
Gentile	Giulio F.	GGF	Staff	10/26/2005	Roll Forward Testing.	3.4	\$76	\$258	SOX 404
Gentile	Giulio F.	GGF	Staff	10/26/2005	Roll Forward Testing.	3.7	\$76	\$281	SOX 404
Gentile Total						80.0		\$6,080	
Martiniengo	Giovanni Antonio	MGA	Senior	10/17/2005	Kick-off and training conference call.	3.2	\$148	\$474	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/17/2005	Documentation discussion with local ICC.	3.1	\$148	\$459	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/17/2005	Documentation review.	3.9	\$148	\$577	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/18/2005	Documentation discussion with local ICC.	2.2	\$148	\$326	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/18/2005	Documentation review.	3.8	\$148	\$562	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/18/2005	Roll Forward Testing.	3.8	\$148	\$562	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/19/2005	Documentation discussion with local ICC.	3.1	\$148	\$459	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/19/2005	Documentation review.	3.7	\$148	\$548	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/19/2005	Roll Forward Testing.	3.6	\$148	\$533	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/20/2005	Documentation discussion with local ICC.	3.1	\$148	\$459	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/20/2005	Roll Forward Testing.	3.9	\$148	\$577	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/20/2005	Documentation review.	3.8	\$148	\$562	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/21/2005	Interim meeting with ICC.	3.4	\$148	\$503	SOX 404

Ernst & Young - Italy									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Martengo	Giovanni Antonio	GGA	Senior	10/21/2005	Documentation discussion with local ICC.	1.8	\$148	\$266	SOX 404
Martengo	Giovanni Antonio	GGA	Senior	10/21/2005	Deliverables update.	3.2	\$148	\$474	SOX 404
Martengo	Giovanni Antonio	GGA	Senior	10/21/2005	Roll Forward Testing	3.6	\$148	\$533	SOX 404
Martengo	Giovanni Antonio	GGA	Senior	10/24/2005	Documentation discussion with local ICC.	2.8	\$148	\$414	SOX 404
Martengo	Giovanni Antonio	GGA	Senior	10/24/2005	Documentation review.	3.5	\$148	\$518	SOX 404
Martengo	Giovanni Antonio	GGA	Senior	10/24/2005	Roll Forward Testing.	3.1	\$148	\$459	SOX 404
Martengo	Giovanni Antonio	GGA	Senior	10/25/2005	Documentation review.	3.2	\$148	\$474	SOX 404
Martengo	Giovanni Antonio	GGA	Senior	10/25/2005	Deliverables update.	3.1	\$148	\$459	SOX 404
Martengo	Giovanni Antonio	GGA	Senior	10/25/2005	Roll Forward Testing.	3.8	\$148	\$562	SOX 404
Martengo	Giovanni Antonio	GGA	Senior	10/26/2005	Deliverables update.	2.1	\$148	\$311	SOX 404
Martengo	Giovanni Antonio	GGA	Senior	10/26/2005	Closing meeting.	2.1	\$148	\$311	SOX 404
Martengo	Giovanni Antonio	GGA	Senior	10/26/2005	Roll Forward Testing.	3.1	\$148	\$459	SOX 404
Martengo Total						80.0		\$11,840	
Palmieri	Massimiliano	PM	Manager	10/17/2005	Engagement Kick-off: planning activities with team.	2.1	\$260	\$546	SOX 404
Palmieri	Massimiliano	PM	Manager	10/17/2005	Discussion with ICC Delphi regarding plan.	1.9	\$260	\$494	SOX 404
Palmieri	Massimiliano	PM	Manager	10/17/2005	Attending the conference call for the initial planning meeting.	2.2	\$260	\$572	SOX 404
Palmieri	Massimiliano	PM	Manager	10/17/2005	Provide training to team.	2.8	\$260	\$728	SOX 404
Palmieri	Massimiliano	PM	Manager	10/19/2005	European conference call to discuss roll-forward.	1.1	\$260	\$286	SOX 404
Palmieri	Massimiliano	PM	Manager	10/20/2005	Worldwide conference call to discuss roll-forward plans.	1.2	\$260	\$312	SOX 404
Palmieri	Massimiliano	PM	Manager	10/21/2005	Delphi Molinella interim meeting.	1.9	\$260	\$494	SOX 404
Palmieri	Massimiliano	PM	Manager	10/21/2005	Delphi Collegno interim meeting.	1.8	\$260	\$468	SOX 404
Palmieri	Massimiliano	PM	Manager	10/25/2005	Review of Delphi Molinella documentation prior to closing meeting.	1.6	\$260	\$416	SOX 404
Palmieri	Massimiliano	PM	Manager	10/25/2005	Review of Delphi Collegno documentation prior to closing meeting.	1.7	\$260	\$442	SOX 404
Palmieri	Massimiliano	PM	Manager	10/26/2005	Weekly European conference call.	1.3	\$260	\$338	SOX 404
Palmieri	Massimiliano	PM	Manager	10/26/2005	Delphi Molinella closing meeting.	1.7	\$260	\$442	SOX 404
Palmieri	Massimiliano	PM	Manager	10/26/2005	Delphi Collegno closing meeting.	1.9	\$260	\$494	SOX 404
Palmieri	Massimiliano	PM	Manager	10/27/2005	Preparation of details for invoicing.	1.8	\$260	\$468	SOX 404
Palmieri Total						25.0		\$6,500	
Paparozi	Mario	MP	Staff	10/17/2005	Preparing documentation request list.	1.9	\$76	\$144	SOX 404
Paparozi	Mario	MP	Staff	10/17/2005	Discussion with ICC Delphi regarding planning.	2.1	\$76	\$160	SOX 404
Paparozi	Mario	MP	Staff	10/17/2005	Attending to the conference call for the initial meeting.	2.1	\$76	\$160	SOX 404
Paparozi	Mario	MP	Staff	10/17/2005	Review of test programs and reports provided by the ICC and by SOX Core team.	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	10/18/2005	Complete the test program.	1.1	\$76	\$84	SOX 404
Paparozi	Mario	MP	Staff	10/18/2005	Contact process owner to collect documentation.	1.4	\$76	\$106	SOX 404
Paparozi	Mario	MP	Staff	10/18/2005	Check received documentation.	3.7	\$76	\$281	SOX 404
Paparozi	Mario	MP	Staff	10/18/2005	Perform various tests.	3.8	\$76	\$289	SOX 404

Ernst & Young - Italy									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Paparozi	Mario	MP	Staff	10/19/2005	Complete the test program.	0.9	\$76	\$68	SOX 404
Paparozi	Mario	MP	Staff	10/19/2005	Discussing with the ICC about tests in progress.	1.1	\$76	\$84	SOX 404
Paparozi	Mario	MP	Staff	10/19/2005	Contact process owner to collect documentation.	1.7	\$76	\$129	SOX 404
Paparozi	Mario	MP	Staff	10/19/2005	Perform various tests.	2.4	\$76	\$182	SOX 404
Paparozi	Mario	MP	Staff	10/19/2005	Check received documentation.	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	10/20/2005	Preparing documentation for the weekly interim meeting.	1.1	\$76	\$84	SOX 404
Paparozi	Mario	MP	Staff	10/20/2005	Complete the test program.	1.2	\$76	\$91	SOX 404
Paparozi	Mario	MP	Staff	10/20/2005	Check received documentation.	3.8	\$76	\$289	SOX 404
Paparozi	Mario	MP	Staff	10/20/2005	Perform various tests.	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	10/21/2005	Attended the weekly conference call.	0.6	\$76	\$46	SOX 404
Paparozi	Mario	MP	Staff	10/21/2005	Discuss with ICC about the project status.	1.4	\$76	\$106	SOX 404
Paparozi	Mario	MP	Staff	10/21/2005	Attend the conference call for the interim meeting.	1.9	\$76	\$144	SOX 404
Paparozi	Mario	MP	Staff	10/21/2005	Prepare files and reports for the conference call - internal meeting.	2.9	\$76	\$220	SOX 404
Paparozi	Mario	MP	Staff	10/24/2005	Perform various tests.	3.1	\$76	\$236	SOX 404
Paparozi	Mario	MP	Staff	10/24/2005	Discuss with ICC about the project status.	0.7	\$76	\$53	SOX 404
Paparozi	Mario	MP	Staff	10/24/2005	Check the test program/ Update documentation.	2.7	\$76	\$205	SOX 404
Paparozi	Mario	MP	Staff	10/24/2005	Prepare files and reports for the final meeting.	2.9	\$76	\$220	SOX 404
Paparozi	Mario	MP	Staff	10/24/2005	Perform various tests.	3.8	\$76	\$289	SOX 404
Paparozi	Mario	MP	Staff	10/25/2005	Discuss with ICC about the project status.	0.7	\$76	\$53	SOX 404
Paparozi	Mario	MP	Staff	10/25/2005	Check the test program/ Update documentation.	2.7	\$76	\$205	SOX 404
Paparozi	Mario	MP	Staff	10/25/2005	Complete the test program.	2.7	\$76	\$205	SOX 404
Paparozi	Mario	MP	Staff	10/25/2005	Perform various tests.	3.8	\$76	\$289	SOX 404
Paparozi	Mario	MP	Staff	10/26/2005	Attend the conference call for the final meeting.	1.6	\$76	\$122	SOX 404
Paparozi	Mario	MP	Staff	10/26/2005	Review final documentation.	2.2	\$76	\$167	SOX 404
Paparozi	Mario	MP	Staff	10/26/2005	Attend the weekly conference call.	2.6	\$76	\$198	SOX 404
Paparozi	Mario	MP	Staff	10/26/2005	Package the documentation.	3.7	\$76	\$281	SOX 404
Paparozi Total						80.0		\$6,080	
Vicario	Paolo	PV	Staff	10/17/2005	Preparing documentation request list.	0.8	\$76	\$61	SOX 404
Vicario	Paolo	PV	Staff	10/17/2005	Attending the conference call for the initial meeting.	2.2	\$76	\$167	SOX 404
Vicario	Paolo	PV	Staff	10/17/2005	Discussion with ICC Delphi to plan works - and action plan closed or implemented.	3.1	\$76	\$236	SOX 404
Vicario	Paolo	PV	Staff	10/17/2005	Review of test programs and reports provided by the ICC and by SOX Core team.	3.9	\$76	\$296	SOX 404
Vicario	Paolo	PV	Staff	10/18/2005	Complete the test program.	1.1	\$76	\$84	SOX 404
Vicario	Paolo	PV	Staff	10/18/2005	Contact process owner to collect documentation and discuss with them about documentation.	2.0	\$76	\$152	SOX 404
Vicario	Paolo	PV	Staff	10/18/2005	Check received documentation.	3.1	\$76	\$236	SOX 404
Vicario	Paolo	PV	Staff	10/18/2005	Perform various tests.	3.8	\$76	\$289	SOX 404

Ernst & Young - Italy									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Vicario	Paolo	PV	Staff	10/19/2005	Complete the test program.	1.1	\$76	\$84	SOX 404
Vicario	Paolo	PV	Staff	10/19/2005	Contact process owner to collect documentation.	1.7	\$76	\$129	SOX 404
Vicario	Paolo	PV	Staff	10/19/2005	Check received documentation.	3.4	\$76	\$258	SOX 404
Vicario	Paolo	PV	Staff	10/19/2005	Perform various tests.	3.8	\$76	\$289	SOX 404
Vicario	Paolo	PV	Staff	10/20/2005	Complete the test program.	1.4	\$76	\$106	SOX 404
Vicario	Paolo	PV	Staff	10/20/2005	Preparing documentation for the weekly interim meeting.	1.1	\$76	\$84	SOX 404
Vicario	Paolo	PV	Staff	10/20/2005	Check received documentation.	3.9	\$76	\$296	SOX 404
Vicario	Paolo	PV	Staff	10/20/2005	Perform various tests.	3.6	\$76	\$274	SOX 404
Vicario	Paolo	PV	Staff	10/21/2005	Discuss with ICC about the project status.	0.8	\$76	\$61	SOX 404
Vicario	Paolo	PV	Staff	10/21/2005	Attend the conference call for the interim meeting.	1.9	\$76	\$144	SOX 404
Vicario	Paolo	PV	Staff	10/21/2005	Clarify with process owner needed documentation.	2.4	\$76	\$182	SOX 404
Vicario	Paolo	PV	Staff	10/21/2005	Perform various tests.	3.1	\$76	\$236	SOX 404
Vicario	Paolo	PV	Staff	10/21/2005	Prepare files and reports for the conference call - internal meeting.	3.6	\$76	\$274	SOX 404
Vicario	Paolo	PV	Staff	10/24/2005	Discuss with ICC about the project status.	0.7	\$76	\$53	SOX 404
Vicario	Paolo	PV	Staff	10/24/2005	Perform various tests.	1.9	\$76	\$144	SOX 404
Vicario	Paolo	PV	Staff	10/24/2005	Check the test program/ Update documentation.	2.4	\$76	\$182	SOX 404
Vicario	Paolo	PV	Staff	10/24/2005	Prepare files and reports for the final meeting.	2.8	\$76	\$213	SOX 404
Vicario	Paolo	PV	Staff	10/25/2005	Discuss with ICC about the project status.	0.4	\$76	\$30	SOX 404
Vicario	Paolo	PV	Staff	10/25/2005	Check the test program/ Update documentation.	2.4	\$76	\$182	SOX 404
Vicario	Paolo	PV	Staff	10/25/2005	Produce Final Report and conference call supporting documentation.	3.4	\$76	\$258	SOX 404
Vicario	Paolo	PV	Staff	10/25/2005	Perform various tests.	3.9	\$76	\$296	SOX 404
Vicario	Paolo	PV	Staff	10/26/2005	Attend the conference call for the final meeting.	1.8	\$76	\$137	SOX 404
Vicario	Paolo	PV	Staff	10/26/2005	Package the documentation.	1.9	\$76	\$144	SOX 404
Vicario	Paolo	PV	Staff	10/26/2005	Attended the weekly conference call.	2.8	\$76	\$213	SOX 404
Vicario	Paolo	PV	Staff	10/26/2005	Produce a copy of all documentation.	3.8	\$76	\$289	SOX 404
Vicario Total						80.0		\$6,080	
					Grand Total	345.0		\$36,580	



INVOICE NUMBER: US0123045893

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Italy for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 6,649	\$ 6,649
	\$ 6,649	\$ 6,649

Total Due

\$6,649.00

P.O. DWB00706

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E&Y Italy
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$3,540
Out of Town Travel - Meals	\$817
Out of Town Travel - Transportation	\$2,292
Telecommunications	\$0
Miscellaneous	\$0
Total	\$6,649

Ernst & Young - Italy							Exchange Rate		
Delphi Corporation							1.30	EURO/US\$	
Summary of 2005 Expenses by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount \$	Activity Code
Gentile	Giulio	GGF	Staff	10/20/05	Out of Town Travel - Lodging	Hotel while in Collegno for SOX review (10/16 - 10/20)	€ 667	\$867	SOX 404
Gentile	Giulio	GGF	Staff	10/25/05	Out of Town Travel - Lodging	Hotel while in Collegno for SOX review (10/24 - 10/25)	€ 222	\$289	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/21/05	Out of Town Travel - Lodging	Hotel in Torino (10/16 - 10/21)	€ 616	\$800	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/26/05	Out of Town Travel - Lodging	Hotel in Torino (10/24 - 10/26)	€ 266	\$346	SOX 404
Palmieri	Massimiliano	PM	Manager	10/17/05	Out of Town Travel - Lodging	Hotel while in Molinella (Italy) for audit (10/17 - 10/21)	€ 66	\$86	SOX 404
Paparozzi	Mario	MP	Staff	10/21/05	Out of Town Travel - Lodging	Hotel while in Molinella (Italy) for audit (10/17 - 10/21)	€ 260	\$338	SOX 404
Paparozzi	Mario	MP	Staff	10/24/05	Out of Town Travel - Lodging	Hotel while in Molinella (Italy) for audit (11/24)	€ 45	\$59	SOX 404
Paparozzi	Mario	MP	Staff	10/25/05	Out of Town Travel - Lodging	Hotel while in Molinella (Italy) for audit (10/25)	€ 45	\$59	SOX 404
Paparozzi	Mario	MP	Staff	10/26/05	Out of Town Travel - Lodging	Hotel while in Molinella (Italy) for audit (10/26)	€ 50	\$65	SOX 404
Vicario	Paolo	PV	Staff	10/20/05	Out of Town Travel - Lodging	Hotel while in Molinella (Italy) for audit (10/16 - 10/21)	€ 334	\$434	SOX 404
Vicario	Paolo	PV	Staff	10/23/05	Out of Town Travel - Lodging	Hotel while in Molinella (Italy) for audit (10/24)	€ 45	\$59	SOX 404
Vicario	Paolo	PV	Staff	10/24/05	Out of Town Travel - Lodging	Hotel while in Molinella (Italy) for audit (10/25)	€ 45	\$59	SOX 404
Vicario	Paolo	PV	Staff	10/25/05	Out of Town Travel - Lodging	Hotel while in Molinella (Italy) for audit (10/26)	€ 45	\$59	SOX 404
Vicario	Paolo	PV	Staff	10/25/05	Out of Town Travel - Lodging	Laundry - over a weeklong stay in Molinella.	€ 17	\$22	SOX 404
					Out of Town Travel - Lodging Total		€ 2,723	\$3,540	
Gentile	Giulio	GGF	Staff	10/17/05	Out of Town Travel - Meals	Lunch while in Collegno for SOX review.	€ 6	\$8	SOX 404
Gentile	Giulio	GGF	Staff	10/19/05	Out of Town Travel - Meals	Dinner at "Pratelli la Cozza" (Gentile and Martiniengo).	€ 38	\$49	SOX 404
Gentile	Giulio	GGF	Staff	10/24/05	Out of Town Travel - Meals	Lunch while in Collegno for SOX review (Gentile and Martiniengo).	€ 11	\$15	SOX 404
Gentile	Giulio	GGF	Staff	10/24/05	Out of Town Travel - Meals	Dinner at "Pastificio Pizzario."	€ 34	\$44	SOX 404
Gentile	Giulio	GGF	Staff	10/26/05	Out of Town Travel - Meals	Lunch at Miglio Verde restaurant.	€ 10	\$13	SOX 404
Martiniengo	Giovanni Antonio	MGA	Senior	10/17/05	Out of Town Travel - Meals	Lunch	€ 6	\$7	SOX 404

Ernst & Young - Italy																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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Ernst & Young - Italy									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Exchange Rate EURO	Expense Amount Amount \$	Activity Code
Paparozzi	Mario	MP	Staff	10/21/05	Out of Town Travel - Transportation	Mileage from Milan (hinterland) to the Plant in Molinella. Back from plant to the hotel. Includes gas and tolls.	€ 103	\$134	SOX 404
Paparozzi	Mario	MP	Staff	10/24/05	Out of Town Travel - Transportation	Mileage from Milan (hinterland) to the Plant in Molinella. Back from plant to the hotel. Includes gas and tolls.	€ 122	\$159	SOX 404
Paparozzi	Mario	MP	Staff	10/25/05	Out of Town Travel - Transportation	Mileage and gas to reach Molinella plant (Italy) for audit.	€ 19	\$25	SOX 404
Paparozzi	Mario	MP	Staff	10/26/05	Out of Town Travel - Transportation	Mileage from Milan (hinterland) to the Plant in Molinella. Back from plant to the hotel. Includes gas and tolls.	€ 107	\$139	SOX 404
Vicario	Paolo	PV	Staff	10/16/05	Out of Town Travel - Transportation	Mileage and highway toll from Milan to Minetbio.	€ 111	\$145	SOX 404
Vicario	Paolo	PV	Staff	10/19/05	Out of Town Travel - Transportation	Mileage from Minetbio to Molinella and back.	€ 17	\$22	SOX 404
Vicario	Paolo	PV	Staff	10/20/05	Out of Town Travel - Transportation	Mileage from Minetbio to Molinella and back.	€ 17	\$22	SOX 404
Vicario	Paolo	PV	Staff	10/21/05	Out of Town Travel - Transportation	Mileage and highway toll from Milan to Molinella.	€ 125	\$163	SOX 404
Vicario	Paolo	PV	Staff	10/23/05	Out of Town Travel - Transportation	Mileage and highway toll from Milan to Molinella.	€ 123	\$160	SOX 404
Vicario	Paolo	PV	Staff	10/24/05	Out of Town Travel - Transportation	Mileage from Tragheto to Molinella and back.	€ 7	\$9	SOX 404
Vicario	Paolo	PV	Staff	10/25/05	Out of Town Travel - Transportation	Mileage from Tragheto to Molinella and back.	€ 7	\$9	SOX 404
Vicario	Paolo	PV	Staff	10/26/05	Out of Town Travel - Transportation	Mileage and highway toll from Molinella to Milan.	€ 125	\$163	SOX 404
Grand Total							€ 5,116	\$6,649	



INVOICE NUMBER: US0123045897

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Japan for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

			Invoiced Rates			
RANK	Item Identification	Hours	Bill Rate	Fees	Billable Expenses	Total Invoiced
Manager	EYM1	19.0	\$ 260	\$ 4,940		\$ 4,940
Senior	EYS	21.0	\$ 179	\$ 3,759		\$ 3,759
Staff	EYST	6.0	\$ 108	\$ 648		\$ 648
		46.0		\$ 9,347	\$	\$ 9,347

Total Due

\$9,347.00

Total Fees Requested: \$9,347

80% of Total Due: \$7,478

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

FINAL_EXHIBIT_C_ADDITION

[illegible]

Ernst & Young - Japan									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate (USD)	Total Individual Fees	Activity Code
Nagawa	Yumiko	YN	Staff	10/28/05	Preparation of the roll-forward testing.	2.9	\$108	\$313	SOX 404
Nagawa Total						2.9		\$313	
Nishimura	Kanae	KN	Senior	10/19/05	Various communications with the client.	1.6	\$179	\$286	SOX 404
Nishimura	Kanae	KN	Senior	10/19/05	Follow-up on the review comments.	3.8	\$179	\$680	SOX 404
Nishimura	Kanae	KN	Senior	10/28/05	Preparation of the roll-forward testing.	3.9	\$179	\$698	SOX 404
Nishimura	Kanae	KN	Senior	10/28/05	Preparation of the roll-forward testing.	3.9	\$179	\$698	SOX 404
Nishimura	Kanae	KN	Senior	10/31/05	Fieldwork - Fixed Assets - Preparation of the template.	3.9	\$179	\$698	SOX 404
Nishimura	Kanae	KN	Senior	10/31/05	Fieldwork - Fixed Assets - Preparation of the template.	3.9	\$179	\$698	SOX 404
Nishimura Total						21.0		\$3,759	
Ogasawara	Kaoruko	KO	Manager	10/13/05	Staff assignment and related administrative engagement planning.	2.4	\$260	\$624	SOX 404
Ogasawara	Kaoruko	KO	Manager	10/13/05	Conference call regarding roll-forward planning.	1.3	\$260	\$338	SOX 404
Ogasawara	Kaoruko	KO	Manager	10/13/05	Preparation of the roll-forward testing.	3.7	\$260	\$962	SOX 404
Ogasawara	Kaoruko	KO	Manager	10/16/05	Preparation of roll-forward testing, including related correspondence.	2.4	\$260	\$624	SOX 404
Ogasawara	Kaoruko	KO	Manager	10/21/05	Conference call regarding roll-forward planning.	1.3	\$260	\$338	SOX 404
Ogasawara	Kaoruko	KO	Manager	10/27/05	Review of the updated Template B.	1.9	\$260	\$494	SOX 404
Ogasawara	Kaoruko	KO	Manager	10/27/05	Accumulation of information related to preparation of fee application.	2.4	\$260	\$624	SOX 404
Ogasawara	Kaoruko	KO	Manager	10/28/05	Review of the updated Template B.	1.7	\$260	\$442	SOX 404
Ogasawara	Kaoruko	KO	Manager	10/29/05	Review of the draft Template B.	1.9	\$260	\$494	SOX 404
Ogasawara Total						19.0		\$4,940	
Ueguri	Yutaro	YU	Staff	10/28/05	Preparation of the roll-forward testing.	3.1	\$108	\$335	SOX 404
Ueguri Total						3.1		\$335	
Grand Total						46.0		\$9,347	



INVOICE NUMBER: US0123045896

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Japan for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 185	\$ 185
	\$ 185	\$ 185

Total Due

\$185.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

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**Ernst & Young - Japan
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005**

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$147
Telecommunication	\$0
Courier, Freight & Postage	\$38
Miscellaneous	\$0
Total	\$185

Ernst & Young - Japan									
Delphi Corporation									
Summary of 2005 Expense by Category									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount (JPY)	Expense Amount (USD)	Activity Code
Nishimura	Kanae	KN	Senior	10/28/05	Courier, Freight & Postage	Parcel delivery charge from Tokyo to Osaka.	2,760	\$25	SOX 404
Nishimura	Kanae	KN	Senior	10/30/05	Courier, Freight & Postage	Parcel delivery charge from Tokyo to Osaka.	1,510	\$14	SOX 404
					Courier, Freight & Postage Total		4,270	\$38	
Nishimura	Kanae	KN	Senior	10/31/05	Out of Town - Transportation	Express train from Tokyo to Osaka for audit.	14,050	\$126	SOX 404
Nishimura	Kanae	KN	Senior	10/31/05	Out of Town - Transportation	Taxi between the station and the client.	1,620	\$15	SOX 404
Nishimura	Kanae	KN	Senior	10/31/05	Out of Town - Transportation	Taxi between the client and the hotel.	660	\$6	SOX 404
					Out of Town - Transportation Total		16,330	\$147	
					Grand Total		20,600	\$185	



INVOICE NUMBER: US0123045899

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Korea for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Senior	EYSKR	0.5	\$ 120	\$ 60		\$ 60
		0.5		\$ 60	\$	\$ 60

Total Due

\$60.00

Total Fees Requested: \$60

80% of Total Due: \$48

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

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FINAL_EXHIBIT_C_ADDITION

Ernst & Young - Korea						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Kim	Sang Yong	SY	Senior	0.5	\$120	\$60

Ernst & Young - Korea									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 08 through October 31, 2005									



INVOICE NUMBER: US0123045898

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Korea for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 29	\$ 29
	\$ 29	\$ 29

Total Due

\$29.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

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E&Y Korea
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$7
Telecommunications	\$22
Miscellaneous	\$0
Total	\$29



INVOICE NUMBER: US0123045900

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Mexico for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Partner	EYP1	6.0	\$ 330	\$ 1,980		\$ 1,980
Manager	EYM1	24.0	\$ 260	\$ 6,240		\$ 6,240
Senior	EYSMX	43.0	\$ 100	\$ 4,300		\$ 4,300
Staff	EYSTMX	176.0	\$ 70	\$ 12,320		\$ 12,320
		249.0		\$ 24,840	\$ -	\$ 24,840

Total Due

\$24,840.00

Total Fees Requested: \$24,580
80% of Total Due: \$19,872

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

FINAL_EXHIBIT_C_ADDITION

Ernst & Young - Mexico						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Hernandez	Emerico	EH	Staff	48.0	\$70	\$3,360
Hernández	Jorge	JH	Partner	6.0	\$330	\$1,980
Martinez	Luis A.	LAM	Staff	128.0	\$70	\$8,960
Melendez	Elsa C.	ECM	Senior	43.0	\$100	\$4,300
Romero	Jose L.	JLR	Manager	24.0	\$260	\$6,240
				249.0		\$24,840



INVOICE NUMBER: US0123045901

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the Netherlands for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

		Invoiced Rates				
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Sr Manager	EYSM1	1.0	\$ 285	\$ 285		\$ 285
Staff	EYSTGE	3.0	\$ 148	\$ 444		\$ 444
		4.0		\$ 729	\$	\$ 729

Total Due

\$729.00

Total Fees Requested: \$729
80% of Total Due: \$583

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

[illegible]



INVOICE NUMBER: US0123045903

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Romania for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Senior	EYSRM	11.0	\$ 111	\$ 1,221		\$ 1,221
		11.0		\$ 1,221		\$ 1,221

Total Due

\$1,221.00

Total Fees Requested: \$1,221
80% of Total Due: \$ 977

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

[illegible]



INVOICE NUMBER: US0123045902

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Romania for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 12	\$ 12
	\$ 12	\$ 12

Total Due

\$12.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

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Ernst & Young - Romania
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$12
Telecommunications	\$0
Miscellaneous	\$0
Total	\$12



INVOICE NUMBER: US0123045905

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the United Kingdom for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

			Invoiced Rates			
RANK	Item Identification	Hours	Bill Rate	Fees	Billable Expenses	Total Invoiced
Sr Manager	EYSM1	12.6	\$ 285	\$ 3,591		\$ 3,591
Manager	EYM1	9.1	\$ 260	\$ 2,366		\$ 2,366
Senior	EYSUK	375.6	\$ 190	\$ 71,364		\$ 71,364
Staff	EYSTUK	98.5	\$ 145	\$ 14,283		\$ 14,283
		495.8		\$ 91,604	\$	\$ 91,604

Total Due

\$91,604.00

Total Fees Requested: \$91,604
80% of Total Due: \$73,283

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - United Kingdom						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Alayande	Kunbi	K.A	Senior	40.6	\$190	\$7,714
Chaudhary	Shahid	S.C	Senior	64.0	\$190	\$12,160
Duin	Diana	DBD	Senior	92.5	\$190	\$17,575
Govender	Sareshan	S.G	Senior	76.0	\$190	\$14,440
Gowlett	Michelle	M.G	Staff	1.4	\$145	\$203
Henderson	Matt	M.H	Staff	97.1	\$145	\$14,080
Janvier	Alan	A. J	Senior Manager	12.6	\$285	\$3,591
Miriti	Catherine	CKM	Senior	102.5	\$190	\$19,475
Sandrasagaram	Devan	D.S	Manager	9.1	\$260	\$2,366
				495.8		\$91,604

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Alayande	Kunbi	K.A.	Senior	10/14/05	Conference Call with team members.	0.9	\$190	\$171	SOX 404
Alayande	Kunbi	AK	Senior	10/17/05	Planning activities (review of final Phase 1 reports and requesting of documents from sites, travel between office and site).	2.9	\$190	\$551	SOX 404
Alayande	Kunbi	K.A.	Senior	10/18/05	Planning activities, review of reports from Phase 1 and coordination with EY Team.	2.2	\$190	\$418	SOX 404
Alayande	Kunbi	K.A.	Senior	10/21/05	Review of Phase 1 Reports	0.5	\$190	\$95	SOX 404
Alayande	Kunbi	K.A.	Senior	10/21/05	Meeting to plan assignment with D. Sandrasagarn	0.5	\$190	\$95	SOX 404
Alayande	Kunbi	K.A.	Senior	10/21/05	Preparation of checklist	0.5	\$190	\$95	SOX 404
Alayande	Kunbi	K.A.	Senior	10/21/05	Conference Call with team members.	1.0	\$190	\$190	SOX 404
Alayande	Kunbi	AK	Senior	10/24/05	Travel between office and site.	0.9	\$190	\$171	SOX 404
Alayande	Kunbi	AK	Senior	10/25/05	Discussion and Review of control objective templates with site client personnel.	2.2	\$190	\$418	SOX 404
Alayande	Kunbi	AK	Senior	10/25/05	Review of validation templates.	2.9	\$190	\$551	SOX 404
Alayande	Kunbi	AK	Senior	10/25/05	Validation testing for roll forward.	2.9	\$190	\$551	SOX 404
Alayande	Kunbi	AK	Senior	10/26/05	Meetings - EY UK Delphi Teams (internal), Status meetings (with site mgt), Site Interim/Closing meetings.	1.9	\$190	\$361	SOX 404
Alayande	Kunbi	AK	Senior	10/26/05	Validation testing for roll forward.	2.8	\$190	\$532	SOX 404
Alayande	Kunbi	AK	Senior	10/26/05	Validation testing for safeguarding of assets.	3.1	\$190	\$589	SOX 404
Alayande	Kunbi	AK	Senior	10/26/05	Review of validation templates.	3.1	\$190	\$589	SOX 404
Alayande	Kunbi	AK	Senior	10/27/05	Quality/consistency checks.	3.3	\$190	\$627	SOX 404
Alayande	Kunbi	K.A.	Senior	10/28/05	Conference Call with team members.	0.2	\$190	\$38	SOX 404
Alayande	Kunbi	K.A.	Senior	10/28/05	Preparation of checklist	0.7	\$190	\$133	SOX 404
Alayande	Kunbi	AK	Senior	10/28/05	Closing meeting for Gillingham.	1.1	\$190	\$209	SOX 404
Alayande	Kunbi	K.A.	Senior	10/28/05	Closing meeting for Stonehouse.	1.1	\$190	\$209	SOX 404
Alayande	Kunbi	K.A.	Senior	10/28/05	Review of validation templates	2.1	\$190	\$399	SOX 404
Alayande	Kunbi	K.A.	Senior	10/28/05	Quality and consistency checks for all Exhibits and reporting templates	3.8	\$190	\$722	SOX 404
Alayande Total						40.6		\$7,714	
Chaughary	Shahid	S.C.	Senior	10/19/05	UK conference call to discuss roll-forward progress.	1.1	\$190	\$209	SOX 404
Chaughary	Shahid	S.C.	Senior	10/19/05	European conference call to discuss roll-forward progress.	1.2	\$190	\$228	SOX 404
Chaughary	Shahid	S.C.	Senior	10/19/05	Travel from Home to the Site (London to Stonehouse).	1.8	\$190	\$342	SOX 404
Chaughary	Shahid	S.C.	Senior	10/19/05	Planning activities (review of final Phase 1 reports and the Exhibits to be used in Phase 2).	2.4	\$190	\$456	SOX 404
Chaughary	Shahid	S.C.	Senior	10/20/05	Global conference call for status report.	1.4	\$190	\$266	SOX 404

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Chaudhary	Shahid	S.C	Senior	10/20/05	Planning activities (discussions with site client personnel and requesting of documents).	1.6	\$190	\$304	SOX 404
Chaudhary	Shahid	S.C	Senior	10/20/05	Selecting Samples from the populations received from the client.	2.1	\$190	\$399	SOX 404
Chaudhary	Shahid	S.C	Senior	10/20/05	Validation testing for Financial reporting including photocopying of samples.	2.9	\$190	\$551	SOX 404
Chaudhary	Shahid	S.C	Senior	10/21/05	Status update meeting with site management.	0.6	\$190	\$114	SOX 404
Chaudhary	Shahid	S.C	Senior	10/21/05	Accumulation of information related to preparation of fee application.	1.1	\$190	\$209	SOX 404
Chaudhary	Shahid	S.C	Senior	10/21/05	Travel from Site to Home.	1.9	\$190	\$361	SOX 404
Chaudhary	Shahid	S.C	Senior	10/21/05	Validation testing for Financial reporting.	2.4	\$190	\$456	SOX 404
Chaudhary	Shahid	S.C	Senior	10/21/05	Preparation of Exhibits K/Interim Status updates.	2.9	\$190	\$551	SOX 404
Chaudhary	Shahid	S.C	Senior	10/24/05	Travel from Home to the Site (London to Stonehouse).	2.1	\$190	\$399	SOX 404
Chaudhary	Shahid	S.C	Senior	10/24/05	Discussions and review of control objective templates with site management for Financial reporting.	2.4	\$190	\$456	SOX 404
Chaudhary	Shahid	S.C	Senior	10/24/05	Validation testing for Financial reporting.	3.6	\$190	\$684	SOX 404
Chaudhary	Shahid	S.C	Senior	10/25/05	Requesting more populations and selecting samples for controls to be validated for Financial reporting.	2.3	\$190	\$437	SOX 404
Chaudhary	Shahid	S.C	Senior	10/25/05	Validation testing for Financial Reporting.	2.7	\$190	\$513	SOX 404
Chaudhary	Shahid	S.C	Senior	10/25/05	Preparation of Exhibits G for financial reporting.	2.7	\$190	\$513	SOX 404
Chaudhary	Shahid	S.C	Senior	10/26/05	European conference call to discuss roll-forward progress.	1.2	\$190	\$228	SOX 404
Chaudhary	Shahid	S.C	Senior	10/26/05	UK conference call to discuss roll-forward progress.	1.3	\$190	\$247	SOX 404
Chaudhary	Shahid	S.C	Senior	10/26/05	Meeting with Client management for validation of Employee cost.	1.3	\$190	\$247	SOX 404
Chaudhary	Shahid	S.C	Senior	10/26/05	Validation testing for employee cost.	1.9	\$190	\$361	SOX 404
Chaudhary	Shahid	S.C	Senior	10/26/05	Requesting populations and selecting samples for controls to be validated for Employee Cost.	2.4	\$190	\$456	SOX 404
Chaudhary	Shahid	S.C	Senior	10/27/05	Status update meeting with site management.	0.8	\$190	\$152	SOX 404
Chaudhary	Shahid	S.C	Senior	10/27/05	Global conference call for status report.	0.9	\$190	\$171	SOX 404
Chaudhary	Shahid	S.C	Senior	10/27/05	Discussions and review of control objective templates with site management for Employee cost.	2.1	\$190	\$399	SOX 404
Chaudhary	Shahid	S.C	Senior	10/27/05	Validation testing for employee cost, Updating Exhibit G.	2.1	\$190	\$399	SOX 404
Chaudhary	Shahid	S.C	Senior	10/27/05	Validation testing for Roll forward items relating to financial reporting. Cross referencing into Roll forward if any covered in original validations.	2.2	\$190	\$418	SOX 404
Chaudhary	Shahid	S.C	Senior	10/28/05	Closing Meeting for Stonehouse.	0.7	\$190	\$133	SOX 404
Chaudhary	Shahid	S.C	Senior	10/28/05	Accumulation of information related to preparation of fee application.	1.1	\$190	\$209	SOX 404

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Chaudhary	Shahid	S C	Senior	10/28/05	Quality and consistency checks for all Exhibits and reporting templates.	1.3	\$190	\$247	SOX 404
Chaudhary	Shahid	S C	Senior	10/28/05	Review of validation templates.	1.3	\$190	\$247	SOX 404
Chaudhary	Shahid	S C	Senior	10/28/05	Preparation of Exhibits G/K/Interim Status updates.	2.1	\$190	\$399	SOX 404
Chaudhary	Shahid	S C	Senior	10/28/05	Travel from Site to the Home.	2.1	\$190	\$399	SOX 404
Chaudhary Total						64.0		\$12,160	
Duin	Diana	DBD	Senior	10/17/05	Travel to Gillingham from London (where EY Office is located).	1.1	\$190	\$209	SOX 404
Duin	Diana	DBD	Senior	10/17/05	Discussion and Review of control objective templates with site client personnel.	2.8	\$190	\$532	SOX 404
Duin	Diana	DBD	Senior	10/17/05	Review of validation templates.	3.8	\$190	\$722	SOX 404
Duin	Diana	DBD	Senior	10/18/05	Review of validation templates.	1.2	\$190	\$228	SOX 404
Duin	Diana	DBD	Senior	10/18/05	Validation testing for expenditure.	3.6	\$190	\$684	SOX 404
Duin	Diana	DBD	Senior	10/18/05	Discussion and Review of control objective templates with site client personnel.	3.7	\$190	\$703	SOX 404
Duin	Diana	DBD	Senior	10/19/05	Meetings - EY UK Delphi Teams (internal).	1.1	\$190	\$209	SOX 404
Duin	Diana	DBD	Senior	10/19/05	Conference Call - EY European Coordination team.	1.7	\$190	\$323	SOX 404
Duin	Diana	DBD	Senior	10/19/05	Validation testing for expenditure.	3.6	\$190	\$684	SOX 404
Duin	Diana	DBD	Senior	10/19/05	Validation testing for expenditure.	3.9	\$190	\$741	SOX 404
Duin	Diana	DBD	Senior	10/20/05	Conference Call - EY Global Delphi Teams.	1.4	\$190	\$266	SOX 404
Duin	Diana	DBD	Senior	10/20/05	Validation testing for expenditure.	3.6	\$190	\$684	SOX 404
Duin	Diana	DBD	Senior	10/20/05	Validation testing for expenditure.	3.7	\$190	\$703	SOX 404
Duin	Diana	DBD	Senior	10/21/05	Accumulation of information related to preparation of fee application.	1.1	\$190	\$209	SOX 404
Duin	Diana	DBD	Senior	10/21/05	Travel to London (where EY Office situated).	1.2	\$190	\$228	SOX 404
Duin	Diana	DBD	Senior	10/21/05	Validation testing for expenditure.	3.7	\$190	\$703	SOX 404
Duin	Diana	DBD	Senior	10/21/05	Validation testing for inventory.	3.7	\$190	\$703	SOX 404
Duin	Diana	DBD	Senior	10/21/05	Validation testing for expenditure.	3.8	\$190	\$722	SOX 404
Duin	Diana	DBD	Senior	10/24/05	Travel to Gillingham from London (where EY Office is located).	1.1	\$190	\$209	SOX 404
Duin	Diana	DBD	Senior	10/24/05	Review of validation templates.	3.8	\$190	\$722	SOX 404
Duin	Diana	DBD	Senior	10/24/05	Validation testing for expenditure.	3.9	\$190	\$741	SOX 404
Duin	Diana	DBD	Senior	10/25/05	Validation testing for inventory.	3.8	\$190	\$722	SOX 404
Duin	Diana	DBD	Senior	10/25/05	Meetings - EY UK Delphi Teams (internal).	1.2	\$190	\$228	SOX 404
Duin	Diana	DBD	Senior	10/26/05	Validation testing for expenditure.	3.6	\$190	\$684	SOX 404
Duin	Diana	DBD	Senior	10/26/05	Validation testing for expenditure.	3.8	\$190	\$722	SOX 404
Duin	Diana	DBD	Senior	10/27/05	Conference Call - EY European Coordination team.	1.1	\$190	\$209	SOX 404

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Goverder	Sareshan	S.G	Senior	10/24/05	Validation testing for Fixed assets including photocopying of samples.	3.4	\$190	\$646	SOX 404
Goverder	Sareshan	S.G	Senior	10/25/05	Validation testing and review of control objective template.	3.1	\$190	\$589	SOX 404
Goverder	Sareshan	S.G	Senior	10/25/05	Validation testing for Inventory including photocopying of samples.	3.6	\$190	\$684	SOX 404
Goverder	Sareshan	S.G	Senior	10/26/05	European conference call to discuss roll-forward progress.	1.1	\$190	\$209	SOX 404
Goverder	Sareshan	S.G	Senior	10/26/05	UK conference call to discuss roll-forward progress.	1.2	\$190	\$228	SOX 404
Goverder	Sareshan	S.G	Senior	10/26/05	Validation testing for Inventory including photocopying of samples.	3.2	\$190	\$608	SOX 404
Goverder	Sareshan	S.G	Senior	10/27/05	Global conference call for status report.	1.1	\$190	\$209	SOX 404
Goverder	Sareshan	S.G	Senior	10/27/05	Reviewing roll forward items and collating and referencing.	1.2	\$190	\$228	SOX 404
Goverder	Sareshan	S.G	Senior	10/27/05	Validation testing for remaining Roll Forward items including photocopying of samples.	3.8	\$190	\$722	SOX 404
Goverder	Sareshan	S.G	Senior	10/28/05	Accumulation of information related to preparation of fee application.	1.1	\$190	\$209	SOX 404
Goverder	Sareshan	S.G	Senior	10/28/05	Closing Meeting for Stonehouse.	1.2	\$190	\$228	SOX 404
Goverder	Sareshan	S.G	Senior	10/28/05	Validation testing for remaining Roll Forward items including photocopying of samples.	2.1	\$190	\$399	SOX 404
Goverder	Sareshan	S.G	Senior	10/28/05	Travel from Site to the Home.	2.3	\$190	\$437	SOX 404
Goverder	Sareshan	S.G	Senior	10/28/05	Preparation of Exhibits G/K/Interim Status updates.	2.6	\$190	\$494	SOX 404
Goverder Total						76.0		\$14,440	
Gowlett	Michelle	M.G	Staff	10/14/05	Preparation of detailed expenses report for Delphi SOX.	1.4	\$145	\$203	SOX 404
Gowlett Total						1.4		\$203	
Henderson	Matt	M.H	Staff	10/10/05	Independent check request - Report compilation & discussion with Senior Manager.	3.1	\$145	\$450	SOX 404
Henderson	Matt	M.H	Staff	10/17/05	Travel to Gillingham from London (where EY Office is located).	1.1	\$145	\$160	SOX 404
Henderson	Matt	M.H	Staff	10/17/05	Discussion and Review of control objective templates with site client personnel.	3.1	\$145	\$450	SOX 404
Henderson	Matt	M.H	Staff	10/17/05	Review of validation templates.	3.8	\$145	\$551	SOX 404
Henderson	Matt	M.H	Staff	10/18/05	Review of validation templates.	1.7	\$145	\$247	SOX 404
Henderson	Matt	M.H	Staff	10/18/05	Validation testing for safeguarding assets.	3.3	\$145	\$479	SOX 404
Henderson	Matt	M.H	Staff	10/18/05	Discussion and Review of control objective templates with site client personnel.	3.4	\$145	\$493	SOX 404
Henderson	Matt	M.H	Staff	10/19/05	Meetings - EY UK Delphi Teams (internal).	1.1	\$145	\$160	SOX 404
Henderson	Matt	M.H	Staff	10/19/05	Conference Call - EY European Coordination team.	1.2	\$145	\$174	SOX 404
Henderson	Matt	M.H	Staff	10/19/05	Validation testing for safeguarding assets.	3.8	\$145	\$551	SOX 404
Henderson	Matt	M.H	Staff	10/19/05	Validation testing for revenue.	3.9	\$145	\$566	SOX 404
Henderson	Matt	M.H	Staff	10/20/05	Conference Call - EY Global Delphi Teams.	1.1	\$145	\$160	SOX 404

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Henderson	Matt	MJH	Staff	10/20/05	Validation testing for revenue.	2.2	\$145	\$319	SOX 405
Henderson	Matt	MJH	Staff	10/20/05	Validation testing for safeguarding assets.	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	10/20/05	Validation testing for revenue.	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	10/21/05	Accumulation of information related to preparation of fee application.	0.8	\$145	\$116	SOX 404
Henderson	Matt	MJH	Staff	10/21/05	Travel to London (where EY Office situated).	1.1	\$145	\$160	SOX 404
Henderson	Matt	MJH	Staff	10/21/05	Validation testing for safeguarding assets.	2.4	\$145	\$348	SOX 404
Henderson	Matt	MJH	Staff	10/21/05	Validation testing for revenue.	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	10/24/05	Travel to Gillingham from London (where EY Office is located).	1.1	\$145	\$160	SOX 404
Henderson	Matt	MJH	Staff	10/24/05	Validation testing for safeguarding assets.	1.7	\$145	\$247	SOX 405
Henderson	Matt	MJH	Staff	10/24/05	Review of validation templates.	3.8	\$145	\$551	SOX 404
Henderson	Matt	MJH	Staff	10/25/05	Validation testing for safeguarding assets.	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	10/25/05	Validation testing for roll forward.	1.1	\$145	\$160	SOX 405
Henderson	Matt	MJH	Staff	10/25/05	Validation testing for revenue.	3.7	\$145	\$537	SOX 404
Henderson	Matt	MJH	Staff	10/26/05	Conference Call - EY European Coordination team.	1.3	\$145	\$189	SOX 404
Henderson	Matt	MJH	Staff	10/26/05	Meetings - EY UK Delphi Teams (internal).	1.6	\$145	\$232	SOX 404
Henderson	Matt	MJH	Staff	10/26/05	Validation testing for safeguarding assets.	3.8	\$145	\$551	SOX 404
Henderson	Matt	MJH	Staff	10/26/05	Validation testing for revenue.	3.9	\$145	\$566	SOX 404
Henderson	Matt	MJH	Staff	10/27/05	Conference Call - EY Global Delphi Teams.	1.3	\$145	\$189	SOX 404
Henderson	Matt	MJH	Staff	10/27/05	Validation testing for roll forward.	2.9	\$145	\$421	SOX 404
Henderson	Matt	MJH	Staff	10/27/05	Validation testing for safeguarding assets.	3.3	\$145	\$479	SOX 404
Henderson	Matt	MJH	Staff	10/27/05	Validation testing for revenue.	3.3	\$145	\$479	SOX 405
Henderson	Matt	MJH	Staff	10/28/05	Accumulation of information related to preparation of fee application.	0.9	\$145	\$131	SOX 404
Henderson	Matt	MJH	Staff	10/28/05	Travel to London (where EY Office situated).	1.1	\$145	\$160	SOX 404
Henderson	Matt	MJH	Staff	10/28/05	Closing meeting for Gillingham.	1.2	\$145	\$174	SOX 404
Henderson	Matt	MJH	Staff	10/28/05	Validation testing for revenue.	2.1	\$145	\$305	SOX 404
Henderson	Matt	MJH	Staff	10/28/05	Validation testing for expenditure.	2.4	\$145	\$348	SOX 404
Henderson Total						97.1		\$14,080	
Janvier	Alan	A. J	Senior Manager	10/10/05	Planning activities, review of reports from Phase 1, and coordination with EY Project Manager & Team.	3.8	\$285	\$1,083	SOX 404
Janvier	Alan	A. J	Manager	10/14/05	Conference calls with Delphi Core Team in US and planning meeting with Carl Crawford.	3.6	\$285	\$1,026	SOX 404
Janvier	Alan	A. J	Senior Manager	10/17/05	Team briefing & roll-forward planning session.	3.8	\$285	\$1,083	SOX 404

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Janvier	Alan	A. J	Senior Manager	10/28/05	Monthly update report to Adrian Godfrey regarding SOX 404.	1.4	\$285	\$399	SOX 404
Janvier Total						12.6		\$3,591	
Mirti	Catherine	CKM	Senior	10/17/05	Planning activities (review of final Phase 1 reports and requesting of documents from sites, travel between office and site).	3.4	\$190	\$646	SOX 404
Mirti	Catherine	CKM	Senior	10/17/05	Conference calls with - UK Coordination team, EY European Coordination teams, EY/Delphi Global Delphi Teams.	3.4	\$190	\$646	SOX 404
Mirti	Catherine	CKM	Senior	10/18/05	Travel to Gillingham from London (where EY Office is located).	1.2	\$190	\$228	SOX 404
Mirti	Catherine	CKM	Senior	10/18/05	Meetings - EY UK Delphi Teams (internal), Status meetings (with site mgt), Site Interim/Closing meetings.	2.1	\$190	\$399	SOX 404
Mirti	Catherine	CKM	Senior	10/18/05	Discussion and Review of control objective templates with site client personnel.	2.1	\$190	\$399	SOX 404
Mirti	Catherine	CKM	Senior	10/18/05	Accumulation of information related to preparation of fee application.	2.2	\$190	\$418	SOX 404
Mirti	Catherine	CKM	Senior	10/18/05	Conf calls with - UK Coordination team, EY European Coordination teams, EY/Delphi Global Delphi Teams.	2.3	\$190	\$437	SOX 404
Mirti	Catherine	CKM	Senior	10/18/05	Discussion and Review of control objective templates with site client personnel.	3.2	\$190	\$608	SOX 404
Mirti	Catherine	CKM	Senior	10/18/05	Review of validation templates.	3.7	\$190	\$703	SOX 404
Mirti	Catherine	CKM	Senior	10/18/05	Discussion and Review of control objective templates with site client personnel.	3.8	\$190	\$722	SOX 404
Mirti	Catherine	CKM	Senior	10/19/05	Preparation of Exhibits G/K/Interim Status updates.	3.1	\$190	\$589	SOX 404
Mirti	Catherine	CKM	Senior	10/19/05	Quality/consistency checks.	3.4	\$190	\$646	SOX 404
Mirti	Catherine	CKM	Senior	10/19/05	Validation testing for revenue.	3.9	\$190	\$741	SOX 404
Mirti	Catherine	CKM	Senior	10/19/05	Review of validation templates.	3.9	\$190	\$741	SOX 404
Mirti	Catherine	CKM	Senior	10/20/05	Accumulation of information related to preparation of fee application.	1.6	\$190	\$304	SOX 404
Mirti	Catherine	CKM	Senior	10/20/05	Validation testing for safeguarding of assets.	2.2	\$190	\$418	SOX 404
Mirti	Catherine	CKM	Senior	10/20/05	Validation for roll forward.	3.1	\$190	\$589	SOX 404
Mirti	Catherine	CKM	Senior	10/20/05	Review of validation templates.	3.4	\$190	\$646	SOX 404
Mirti	Catherine	CKM	Senior	10/21/05	Meetings - EY UK Delphi Teams (internal), Status meetings (with site mgt), Site Interim/Closing meetings.	2.1	\$190	\$399	SOX 404
Mirti	Catherine	CKM	Senior	10/21/05	Preparation of Exhibits G/K/Interim Status updates etc (team members & team leads).	2.2	\$190	\$418	SOX 404
Mirti	Catherine	CKM	Senior	10/21/05	Validation for fixed assets.	3.1	\$190	\$589	SOX 404

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Miriti	Catherine	CKM	Senior	10/21/05	Meetings - EY UK Delphi Teams (internal), Status meetings (with site mgt), Site Interim/Closing meetings.	3.1	\$190	\$589	SOX 404
Miriti	Catherine	CKM	Senior	10/24/05	Validation testing for roll forward.	1.2	\$190	\$228	SOX 404
Miriti	Catherine	CKM	Senior	10/24/05	Validation testing for inventory.	3.2	\$190	\$608	SOX 404
Miriti	Catherine	CKM	Senior	10/24/05	Preparation of Exhibits G/K/Interim Status updates, etc (team members & team leads).	3.6	\$190	\$684	SOX 404
Miriti	Catherine	CKM	Senior	10/24/05	Validation testing for revenue.	3.7	\$190	\$703	SOX 404
Miriti	Catherine	CKM	Senior	10/25/05	Accumulation of information related to preparation of fee application.	1.7	\$190	\$323	SOX 404
Miriti	Catherine	CKM	Senior	10/25/05	Validation testing for revenue.	2.1	\$190	\$399	SOX 404
Miriti	Catherine	CKM	Senior	10/25/05	Review of validation templates.	2.3	\$190	\$437	SOX 404
Miriti	Catherine	CKM	Senior	10/25/05	Validation testing for roll forward.	2.4	\$190	\$456	SOX 404
Miriti	Catherine	CKM	Senior	10/26/05	Discussion and Review of control objective templates with site client personnel.	1.6	\$190	\$304	SOX 404
Miriti	Catherine	CKM	Senior	10/26/05	Validation testing for roll forward.	3.1	\$190	\$589	SOX 404
Miriti	Catherine	CKM	Senior	10/26/05	Review of validation templates.	3.2	\$190	\$608	SOX 404
Miriti	Catherine	CKM	Senior	10/27/05	Meetings - EY UK Delphi Teams (internal), Status meetings (with site mgt), Site Interim/Closing meetings.	1.1	\$190	\$209	SOX 404
Miriti	Catherine	CKM	Senior	10/27/05	Accumulation of information related to preparation of fee application.	1.3	\$190	\$247	SOX 404
Miriti	Catherine	CKM	Senior	10/27/05	Meetings - EY UK Delphi Teams (internal), Status meetings (with site mgt), Site Interim/Closing meetings.	2.1	\$190	\$399	SOX 404
Miriti	Catherine	CKM	Senior	10/27/05	Preparation of Exhibits G/K/Interim Status updates, etc (team members & team leads).	2.2	\$190	\$418	SOX 404
Miriti	Catherine	CKM	Senior	10/28/05	Closing meeting for Gillingham.	1.1	\$190	\$209	SOX 404
Miriti	Catherine	CKM	Senior	10/28/05	Travel to London (where EY Office situated).	1.1	\$190	\$209	SOX 404
Miriti	Catherine	CKM	Senior	10/28/05	Preparation of Exhibits G/K/Interim Status updates, etc (team members & team leads).	1.1	\$190	\$209	SOX 404
Miriti	Catherine	CKM	Senior	10/28/05	Accumulation of information related to preparation of fee application.	1.9	\$190	\$361	SOX 404
Miriti Total						102.5		\$19,475	
Sandrasagaram	Devan	D.S	Manager	10/10/05	Planning activities, review of reports from Phase I, and coordination with EY Senior Manager & Team.	3.8	\$260	\$988	SOX 404
Sandrasagaram	Devan	D.S	Manager	10/14/05	Conference calls with Delphi Core Team in US and planning meeting with Carl Crafoord.	3.4	\$260	\$884	SOX 404
Sandrasagaram	Devan	D.S	Manager	10/26/05	Conference calls with Delphi Core Team.	1.2	\$260	\$312	SOX 404

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Sandrasagaram	Devan	D S	Manager	10/28/05	Monthly update report to Adrian Godfrey regarding SOX 404.	0.7	\$260	\$182	SOX 404
Sandrasagaram Total						9.1		\$2,366	
					Grand Total	495.8		\$91,604	



INVOICE NUMBER: US0123045904

October 31, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbgo Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by the United Kingdom for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoked</u>
TRAVMISC	\$ 7,836	\$ 7,836
	\$ 7,836	\$ 7,836

Total Due

\$7,836.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - United Kingdom
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$4,993
Out of Town Travel - Meals	\$1,385
Out of Town Travel - Transportation	\$1,457
Telecommunication	\$0
Miscellaneous	\$0
Total	\$7,836

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Expense Amount	Activity Code
Alayande	Kunbi	KA	Senior	10/25/05	Out of Town Travel - Lodging	2 nights accommodation.	£180.00	\$335	SOX 404
Chaudhary	Shahid	SC	Senior	10/20/05	Out of Town Travel - Lodging	2 nights stay in hotel.	£116.00	\$216	SOX 404
Chaudhary	Shahid	SC	Senior	10/26/05	Out of Town Travel - Lodging	3 nights stay in hotel.	£165.00	\$307	SOX 404
Duin	Diana	DBD	Senior	10/21/05	Out of Town Travel - Lodging	3 nights accommodation.	£270.00	\$502	SOX 404
Govender	Sareshan	SG	Senior	10/21/05	Out of Town Travel - Lodging	3 nights hotel stay.	£165.00	\$307	SOX 404
Govender	Sareshan	SG	Senior	10/27/05	Out of Town Travel - Lodging	3 nights hotel stay.	£165.00	\$307	SOX 404
Henderson	Matt	MJH	Staff	10/21/05	Out of Town Travel - Lodging	3 nights accommodation.	£270.00	\$502	SOX 404
Henderson	Matt	MJH	Staff	10/28/05	Out of Town Travel - Lodging	4 nights accommodation.	£360.00	\$670	SOX 404
Henderson	Matt	MJH	Staff	10/28/05	Out of Town Travel - Lodging	4 nights accommodation for Diana Duin, as she does not have her EY Corporate Card and was not able to use her personal credit card.	£360.00	\$670	SOX 404
Miriti	Catherine	CKM	Senior	10/20/05	Out of Town Travel - Lodging	Accommodation 10/18 to 10/20.	£270.00	\$502	SOX 404
Miriti	Catherine	CKM	Senior	10/28/05	Out of Town Travel - Lodging	Accommodation 10/24 to 10/27.	£363.50	\$676	SOX 404
					Out of Town Travel - Lodging Total		£2,684.50	\$4,993	
Alayande	Kunbi	KA	Senior	10/24/05	Out of Town Travel - Meals	Dinner for myself and EY colleague.	£45.70	\$85	SOX 404
Chaudhary	Shahid	SC	Senior	10/18/05	Out of Town Travel - Meals	Dinner in local restaurant.	£13.00	\$24	SOX 404
Chaudhary	Shahid	SC	Senior	10/19/05	Out of Town Travel - Meals	Dinner in local restaurant.	£18.20	\$34	SOX 404
Chaudhary	Shahid	SC	Senior	10/19/05	Out of Town Travel - Meals	Dinner in local restaurant.	£13.00	\$24	SOX 404
Chaudhary	Shahid	SC	Senior	10/20/05	Out of Town Travel - Meals	Dinner for 2 with EY team member.	£29.70	\$55	SOX 404

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Expense Amount	Activity Code
Chaudhary	Shahid	SC	Senior	10/25/05	Out of Town Travel - Meals	Dinner for 2 with EY team member.	\$41.20	\$77	SOX 404
Chaudhary	Shahid	SC	Senior	10/26/05	Out of Town Travel - Meals	Dinner for 3 with EY team members.	\$52.00	\$97	SOX 404
Govender	Sareshan	SG	Senior	10/18/05	Out of Town Travel - Meals	Dinner.	\$21.90	\$41	SOX 404
Govender	Sareshan	SG	Senior	10/19/05	Out of Town Travel - Meals	Dinner.	\$25.30	\$47	SOX 404
Govender	Sareshan	SG	Senior	10/24/05	Out of Town Travel - Meals	Dinner for 2 with EY team members.	\$34.30	\$64	SOX 404
Henderson	Matt	MJH	Staff	10/21/05	Out of Town Travel - Meals	Dinner - Meal for myself, D Duin and C Miriti.	\$53.05	\$99	SOX 404
Henderson	Matt	MJH	Staff	10/24/05	Out of Town Travel - Meals	Dinner - Meal for myself.	\$21.25	\$40	SOX 404
Henderson	Matt	MJH	Staff	10/26/05	Out of Town Travel - Meals	Dinner - Meal for myself, D Duin and C Miriti.	\$71.55	\$133	SOX 404
Henderson	Matt	MJH	Staff	10/27/05	Out of Town Travel - Meals	Dinner - Meal for myself, D Duin and C Miriti.	\$70.00	\$130	SOX 404
Miriti	Catherine	CKM	Senior	10/20/05	Out of Town Travel - Meals	Meals at hotel 10/18 to 10/20 (Myself and Diana Duin).	\$124.95	\$232	SOX 404
Miriti	Catherine	CKM	Senior	10/28/05	Out of Town Travel - Meals	Meals at hotel 10/24 and 10/25 - 2 EY team members.	\$109.75	\$204	SOX 404
					Meals Total		\$744.85	\$1,385	
Alayande	Kunbi	KA	Senior	10/24/05	Out of Town Travel - Transportation	Rail - Single to Gillingham.	\$7.60	\$14	SOX 404
Alayande	Kunbi	KA	Senior	10/26/05	Out of Town Travel - Transportation	Rail - Single from Gillingham.	\$8.10	\$15	SOX 404
Alayande	Kunbi	KA	Senior	10/26/05	Out of Town Travel - Transportation	Taxi from station to client site.	\$7.00	\$13	SOX 404
Chaudhary	Shahid	SC	Senior	10/19/05	Out of Town Travel - Transportation	Taxi from client site to hotel.	\$15.00	\$28	SOX 404
Chaudhary	Shahid	SC	Senior	10/19/05	Out of Town Travel - Transportation	Tube from home to station to get to client site.	\$2.80	\$5	SOX 404

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Expense Amount	Activity Code
Duin	Diana	DBD	Senior	10/28/05	Out of Town Travel - Transportation	Rail Travel from Gillingham.	£10.70	\$20	SOX 404
Duin	Diana	DBD	Senior	10/28/05	Out of Town Travel - Transportation	Taxi - Travel to hotel from Delphi.	£18.00	\$33	SOX 404
Govender	Sareshan	SG	Senior	10/18/05	Out of Town Travel - Transportation	Mileage claim from home to client.	£60.00	\$112	SOX 404
Govender	Sareshan	SG	Senior	10/21/05	Out of Town Travel - Transportation	Mileage claim from client to home.	£60.00	\$112	SOX 404
Govender	Sareshan	SG	Senior	10/24/05	Out of Town Travel - Transportation	Mileage claim from client to home.	£60.00	\$112	SOX 404
Govender	Sareshan	SG	Senior	10/27/05	Out of Town Travel - Transportation	Mileage claim from home to client.	£60.00	\$112	SOX 404
Henderson	Matt	MJH	Staff	10/18/05	Out of Town Travel - Transportation	Rail - London to Gillingham.	£10.30	\$19	SOX 404
Henderson	Matt	MJH	Staff	10/19/05	Out of Town Travel - Transportation	Taxi - Travel from hotel to Delphi.	£17.00	\$32	SOX 404
Henderson	Matt	MJH	Staff	10/21/05	Out of Town Travel - Transportation	Rail - Gillingham to London.	£5.90	\$11	SOX 404
Henderson	Matt	MJH	Staff	10/24/05	Out of Town Travel - Transportation	Rail - London to Gillingham Return.	£11.90	\$22	SOX 404
Henderson	Matt	MJH	Staff	10/24/05	Out of Town Travel - Transportation	Taxi - Travel from Delphi to train station.	£7.00	\$13	SOX 404
Henderson	Matt	MJH	Staff	10/24/05	Out of Town Travel - Transportation	Taxi - Travel to Delphi from hotel.	£17.00	\$32	SOX 404
Henderson	Matt	MJH	Staff	10/28/05	Out of Town Travel - Transportation	Taxi - Travel from Delphi to train station.	£7.00	\$13	SOX 404
Miriti	Catherine	CKM	Senior	10/18/05	Out of Town Travel - Transportation	Rail - London to Gillingham.	£11.90	\$22	SOX 404
Miriti	Catherine	CKM	Senior	10/18/05	Out of Town Travel - Transportation	Taxi - From home to train station.	£3.50	\$7	SOX 404
Miriti	Catherine	CKM	Senior	10/18/05	Out of Town Travel - Transportation	Taxi - Delphi office to hotel.	£17.00	\$32	SOX 404
Miriti	Catherine	CKM	Senior	10/18/05	Out of Town Travel - Transportation	Taxi - Hotel to Delphi.	£18.00	\$33	SOX 404

Ernst & Young - United Kingdom									
Delphi Corporation									
Summary of 2005 Expenses by Professional									
For the period: October 8 through October 31, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Expense Amount	Activity Code
Mirti	Catherine	CKM	Senior	10/19/05	Out of Town Travel - Transportation	Taxi - Delphi office to hotel.	£17.00	\$32	SOX 404
Mirti	Catherine	CKM	Senior	10/21/05	Out of Town Travel - Transportation	Rail - Gillingham to London.	£11.90	\$22	SOX 404
Mirti	Catherine	CKM	Senior	10/21/05	Out of Town Travel - Transportation	Taxi - From train station to home.	£3.50	\$7	SOX 404
Mirti	Catherine	CKM	Senior	10/24/05	Out of Town Travel - Transportation	Rail - London to Gillingham.	£11.90	\$22	SOX 404
Mirti	Catherine	CKM	Senior	10/24/05	Out of Town Travel - Transportation	Taxi - From home to train station.	£3.50	\$7	SOX 404
Mirti	Catherine	CKM	Senior	10/24/05	Out of Town Travel - Transportation	Taxi - Gillingham station to Delphi.	£6.80	\$13	SOX 404
Mirti	Catherine	CKM	Senior	10/27/05	Out of Town Travel - Transportation	Taxi - Hotel to Delphi.	£17.00	\$32	SOX 404
Mirti	Catherine	CKM	Senior	10/27/05	Out of Town Travel - Transportation	Taxi - Hotel to Delphi.	£19.00	\$35	SOX 404
Mirti	Catherine	CKM	Senior	10/28/05	Out of Town Travel - Transportation	Rail - Gillingham to London.	£11.90	\$22	SOX 404
Mirti	Catherine	CKM	Senior	10/28/05	Out of Town Travel - Transportation	Taxi - Train station to home.	£6.00	\$11	SOX 404
Out of Town Travel - Transportation Total							£783.60	\$1,457	
Grand Total							£4,212.95	\$7,836	